South Berwick, Maine



Photograph by Charles Cormier

2024 Annual Report

Town of South Berwick Service List

Highlighting Employees with 20 + years

John Willey	45 Years
Jay Redimarker	38 Years
Joseph Burns	35 Years
Sharon Brassard	35 Years
Stephen Panter	31 Years
Nicholas Hamel	28 Years
David Ruger	27 Years
Jeffrey Pelkey	26 Years
Kera Ashline	21 Years

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Annual Town Meeting
May 20, 2025
Meeting begins at 6:00 PM
Central School Gym
197 Main Street

Appointed Town Officials

Town Council & Vaughn Fund Trustees & Overseers of the Poor

Mallory Cook, Chair 2026
Melissa Costella, Vice Chair 2025
John James, 2026
Jeffrey Minihan, 2025
Jessica Cyr (Served January -June 2024)
William "Bill" Cole, 2027 (November 2024 -current)

Town Manager, Tax Collector,
Treasurer & Road Commissioner
Timothy E. Pellerin

Animal Control Officer.....Carol Harris
Assessing Agent.....Verna Sharpe
Assistant Town Manager & Finance Director.....Jennifer Janelle
Code Officer, Plumbing Inspector & Health Officer..... Jenifer McCabe
Deputy Tax Collector..... Heather Stanley
Fire Chief, Fire Warden & EMA Director.....Nick Hamel
General Assistance Administrator/Executive Assistant..... Dawn Moreau
Library Director.....Lee Shaw
Planner/Economic Developer..... DeCarlo Brown
Police Chief & Constable.....Dave Ruger
Public Works Director.....Jay Redimarker
Recreation Director.....Nikki Drake
Town Clerk..... Tyanne Giambusso

<u>Town Attorney</u>
Bernstein & Shur



Photograph by: Rob Wright

Boards and Committees as of 03-13-2025

	Term Expires
Board of Assessors-5	
Mallory Cook	11/2026
Melissa Costella	11/2025
John James	11/2026
Jeffrey "Jeff" Minihan	11/2025
William "Bill" Cole	11/2027
Board of Assessment Review-5/2	
Paul Steinhauer	2025
Ben Thompson	2026
Vacant	2025
Vacant	2027
Vacant, Alt	2025
Vacant, Alt	2026
Building Committee-5	
David Stansfield	2025
Brad Christo	2025
Mark Gagnon	2026
Vacant	2027
Vacant	2027
Conservation Commission-5	
Patricia J. Robinson, Chair	2027
Brett Cropp	2027
Jane Brekke	2025
Laura Eaton	2026
Daniel Maxton	2026
Historic District Commission-5	
B. Daniel Boyle, Chair	2025
Len Bough	2025
George Muller	2026
Sam Flinkstrom	2027
Vacant	2027
Library Advisory Board-5	
Eric Gonya	2027
Katherine Gilchrest	2025
Cara Maxfield-Fetterhoff	2025
Perrin Chick	2026
Christopher "Mike" Siebach	2026
Master Plan Vision Committee-none appt'd	

Boards and Committees as of 03-13-2025

	Term Expires
Planning Board-5/2	
Greg Zinser, Chair	2025
Lisa "Hershey" Hirschkop	2027
Aaron Rouse	2026
Anthony Palazzetti	2027
Mary Hussey,	2025
Clay Curtis, Alternate	2025
Vacant Alternate	2026
Recreation Committee-5	
Dan Boyle	2025
Jeff Hoerth	2027
Vacant	2026
Vacant	2026
Vacant	2027
Zoning Board of Appeals-5/2	
Robert Eger	2027
Jeffery Clark, Chair	2025
John Klossner	2026
Vacant	2026
Vacant	2027
Vacant, alt	2027
Vacant, alt	2026

Unless noted, terms expire June 30th of the given year.

Helpful Information

VEHICLE REGISTRATION

*****All Registrations need current Insurance card, current miles, and the following:**

Re-Registration: Old registration or plate number.

New Registration:

If purchased or leased in Maine: Dealer Sale - bill of sale or lease agreement showing sales tax was collected by the dealer, title application form, window sticker (for new vehicles).
Private Sale - bill of sale, title & release of lien form if applicable.

If purchased out of state: Dealer Sale - bill of sale or lease agreement, title application form or title (vehicles that are 26 model years and older will be exempt from the requirement for a certificate of title.), window sticker (for new vehicles). If you traded in a vehicle for a new one, bring in your old registration.

Private Sale - bill of sale, title (vehicles that are 26 model years and older will be exempt from the requirement for a certificate of title.). If the vehicle is no longer titled in the state in which it is purchased a notarized bill of sale and a copy of the prior owner's most recent registration will be required.

ATV, BOAT, & SNOWMOBILE REGISTRATION

Re-Registration: Old Registration or Previous Sticker Number and Year Issued required

New Registration:

If purchased in Maine: Dealer Sale - bill of sale showing sales tax was collected by the dealer, Maine assigned number on used vehicles. Private Sale - bill of sale, Maine assigned number, serial number (horsepower & length for boats).
If purchased out of state: Dealer & Private Sales, bill of sale WITH vehicle year, make, model, and serial number.

FISH & GAME LICENSES

You must have proof of a prior hunting license. Please bring your previous years license. Those over 16 purchasing their first adult license must show proof of a hunter safety course. http://www.mefishwildlife.com

LICENSING A DOG

All dogs six months or older must be licensed annually. Licenses expire December 31st of each year. To license a dog in Maine you will need 1) a current rabies certificate on a Maine form and 2) a neutering/spaying certificate from the veterinarian. (This only needs to be shown for the original license). The fee for licenses: $11.00 for unaltered dogs (male/female); $6.00 for neutered/spayed dogs. A state mandated late fee of $25.00 will be charged for all late registrations beginning February 1st. You may also visit the online portal https://www.maine.gov/dacf/ahw/animal_welfare/doglicense/index.shtml
You will need to create a customer account and a PDF of your dog's rabies certificate.
This is required to be uploaded.

MARRIAGE LICENSES

Marriage licenses are issued by the Town Clerk. Valid ID must be presented and match the information on the application. Persons previously married must present a certified document indicating the former marriage is dissolved. Maine residents must apply for a marriage license in the town in which one or both of the parties lives.

If both parties do not live in Maine, you should apply for your license in the town in which you plan to be married.

Licenses will not be processed during the first hour the office opens. The cost is $40.00.

A quick civil ceremony to follow the issuance of your marriage license can be performed in the Clerk's Office for an additional $50.00. The Clerk's Office also offers a small civil ceremony for up to 10 people taking place in the 3rd floor auditorium of Town Hall for a fee of $100.00. Appointments are required for this service.

BIRTH, DEATH, AND MARRIAGE RECORDS

For births that have taken place in Maine: birth certificates may be obtained from: 1) the City or Town in which the child was born, 2) the City or Town in which the mother was living at the time of the birth, or 3) the State Department of Vital Statistics located in Augusta, Maine (888) 664-9491.

For deaths that have taken place in Maine: death certificates may be obtained from 1) the City or Town in which the person died or 2) the City or town in which the person lived at the time of death, or 3) the State Department of Vital Statistics located in Augusta.

For marriages that have taken place in Maine: marriage certificates may be obtained 1) from the City or Town that issued the license or 2) the State Department of Vital Statistics located in Augusta.

A written request and proof of direct and legitimate interest in the record is required by state law.

One certified copy is $15, each additional copy of the same record at the same time is $6. Non-certified copies of a record are $10.

DATES TO REMEMBER

- ATVs Expire.....June 30th
- Boats Expire.....December 31st
- Snowmobiles Expire.....June 30th
- Dog Licenses Expire……..December 31st
- Tax Payments Due.....September 30th & March 31st

Town of South Berwick

180 MAIN STREET
SOUTH BERWICK, MAINE 03908-1535
TEL. 207-384-3300

Greetings Citizens of South Berwick,

As we approach the end of another year, I am pleased to take this opportunity to reflect on the accomplishments and progress we have made together in our community. It has been a year of significant development, and I am grateful for your continued support and engagement. Here are some of the key highlights from the past year:

Town Hall Renovation:
One of our most exciting projects has been the Town Hall renovation. This year, we successfully completed the Request for Qualifications/Proposals (RFQ/P) process, which allowed us to select a skilled firm to oversee the renovations. Thanks to your approval at the ballot in November 2024, we are now on track to modernize our Town Hall, ensuring it continues to serve as a welcoming and functional space for all residents.

Welcoming New Council Members:
I would like to extend a warm welcome to Bill Cole, who joined our council this year. Bill brings valuable insights and a passion for our community that will serve us well in the coming years. At the same time, we bid farewell to Jessica Cyr, whose dedication and service over the years have made a lasting impact on our town. We thank her for her commitment and wish her all the best in her future endeavors.

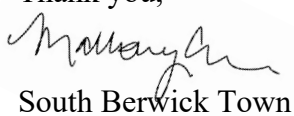
Downtown Revitalization Committee:
Our Downtown Revitalization Committee has been hard at work, and I am thrilled to share that they have completed their final report. This comprehensive assessment provides a roadmap for enhancing the vitality of our downtown area, fostering local business growth, and creating a vibrant community space for residents and visitors alike. We look forward to implementing the committee's recommendations in the coming year.

Comprehensive Plan Completion:
We are also proud to announce the completion of our Comprehensive Plan. This document outlines our vision for the future of South Berwick and serves as a guide for growth and development. It reflects the voices and aspirations of our community, and we encourage all residents to familiarize themselves with it and stay engaged as we work towards its implementation.

Successful 2024 Election:
I am pleased to report that the 2024 elections were conducted smoothly and successfully. It was heartening to see such strong participation from our community. Thank you to everyone who took the time to vote and make their voices heard. Your involvement is vital to the health of our democracy and the future of South Berwick.

Generous Donation to the Great Works Regional Land Trust:
At our annual town meeting in May 2024, you voted in favor of a remarkable $200,000 donation to the Great Works Regional Land Trust (GWRLT). This generous contribution will be instrumental in supporting conservation efforts and enhancing our local environment. We are deeply grateful for their partnership and commitment to preserving the natural beauty of South Berwick.
As we look forward to the new year, let us continue to work together to build a community that reflects our shared values and aspirations. Your engagement, feedback, and support are invaluable as we navigate the challenges and opportunities ahead.
Thank you for being an integral part of our wonderful town. Wishing you and your families a joyful 2025.

Thank you,



South Berwick Town Council
Mallory Cook, Chair

Town of South Berwick

Office of the Town Manager
180 MAIN STREET
SOUTH BERWICK, MAINE 03908-1535
TEL: 207-384-3015
tpellerin@sbmaine.us

2024 was a year filled with progress and the beginning of some big changes for the Town of South Berwick. The traffic light project moved into the design phase, and we were able to see this progress all summer as the Maine Department of Transportation surveyed the downtown area.

After 27 ½ years of dedicated service to our town, our Town Clerk, Barbara Bennett retired on January 25th. We congratulated Barbara with a retirement party and presented her with a beautiful wooden rocking chair and a plaque honoring her and thanking her for her service. We hope she enjoys this new journey of her life filled with new beginnings and happy memories.

In the 2025 fiscal budget we approved $15,000 for the rewrite and update of the Town Code. Most of the codes with the exception of a few have not been updated in 30 plus years.

As soon as the weather started warming up in May the town hired a contractor to start the process of pressure washing all of the granite memorial benches around town and the Public Works crew worked on leveling and straightening them out. As the weather warmed up we had the same contractor pressure wash all of the wooden memorial benches and the Public Works crew sanded and stained the wood and painted the legs and hardware. This was a long-time project in the works that we were proud to finally complete.

Last summer, into late fall the Police Department added two new officers which allowed the Chief to create a Traffic Enforcement position for community safety. These additional officers provided the department with the additional staff they needed to continue to run efficiently. Until this point the officers were working a lot of overtime to cover all shifts.

In July the town was asked to take part in the Host Community Program with the Portsmouth Naval Shipyard. This means the town would host the incoming USS Washington the “Blackfish” submarine crew for the next 2 ½ years of their stay. The Town Council, Administration, and staff were invited to attend the Commemorative Plaquing of the USS Washington where we were able to meet most of the crew and take part in this historic event. The town presented the crew with a plaque recognizing their dedicated service and unwavering commitment to our country and welcoming them to our community. In turn, the town partnering with the VFW Post 5744 members hosted the crew for a community meet and greet in January 2025 where the crew presented the town with their “Blackfish” plaque.

On September 30th the town hired a new Planning/Economic Development Director who hit the ground running with the Downtown Revitalization Plan, which passed in September and is currently looking for members to join the implementation committee to get the plan going. In November the Comprehensive Plan update was passed and we are also looking for committee members to ensure the plan goals are put into action.

In October the town audit was completed and passed with no issues. The town is financially stable and healthy with a sufficient balances in all our accounts. The undesignated account, which is our rainy-day fund/savings account, exists to provide stability and must equal to 10% of the Town's General Fund Budget plus one months operating expenses from the current operating budget in case of an emergency, and is in good financial shape.

The Public Works Department received two new plow trucks that were delivered in late fall to help maintain the expansion of Route 236 and to replace several older units. During the big February storm crews worked 27 hours straight plowing and salting the roads. The total salt tonnage used came in at 2,100 tons for the 2024/2025 winter.

November elections were met with a change in venue. The town decided for the safety of its staff and citizens to move the current and all future elections over to Central School. This change was met with a lot of positive comments from all. Working together as a team, over 4500 citizens were able to cast their vote and have their voice heard.

One of the items on the ballot was the question of renovating the Town Hall. This item was passed by the voters in November 2024. The process has started to move forward with finalizing the conceptual design with hopes of work beginning in the fall.

The Town of South Berwick is very lucky to have such a great team of dedicated and hardworking staff that truly care about the jobs they do and the citizens they serve. All of the employees work as a team and support each other in work and life. Our success is because of the team of the Department Heads who put it all together. We would also like to thank the Town Council for their continued support and direction during this past year.

And lastly, I would like to thank you, the residents, for your continued support in helping us bring new ideas to light to we can continue making South Bewick such a wonderful place to live and grow.

Respectfully,

Timothy Pellerin

Timothy Pellerin, Town Manager

Town of South Berwick

From the Desk of the Town Clerk

180 MAIN STREET
SOUTH BERWICK, MAINE 03908-1535
TEL. 207-384-3001

2024 REPORT

Wow, what a year! The Clerk's Office has been full of changes including all new staff. In February, I replaced Barbara Bennett, Town Clerk (1996 - 2024). Monique Ward and William Walker joined my team who work hard to assist our residents. Our office has undergone a bit of a facelift as well. Residents can answer the posted trivia question and are invited to create a picture on our chalkboard wall.

I am happy to report the following statistics for transactions processed in the Clerk's Office for the calendar year 2024:

2754 Motor Vehicle Transactions	735 Dog Transactions & 1 Kennel Licenses
450 Inland Fisheries & Wildlife Transactions	115 Hunting/Fishing Licenses
365 Certified Copies of Vital Records	2 Historical Research Projects

Births*	Marriages	Deaths*
Total Recorded 7	Total Licenses Issued 76	Residents 37
Occurred in Town 4	Occurred in Town 141	Occurred in Town 34

Many of these events occur out of state they're not included in these figures.
Vital records are state specific.

In addition to the above transactions and records processed in the office, staff also downloaded and converted transactions and records processed online.



From Left to Right Tyanne Giambusso, Monique Ward, William Walker

By State law, the Clerk & Registrar of Voters are responsible to the Secretary of State for elections and voter registrations.

As of December 31st, there were 6916 registered voters in South Berwick.

Democratic 2625	Republican 1678
Green Independent 216	Libertarian 17
No Labels 55	Unenrolled 2325

Many refer to unenrolled as being independent. An unenrolled voter has no party affiliation.

There was one open town meeting held in 2024:

May 24th 2024	Fiscal Year 2024/2025 Budget	All Articles Passed

There were five secret ballot elections held in 2024:

March 5th Primary	15% Turnout
June 11th Primary/School Budget	17% Turnout
November 5th General/Muni Election	72% Turnout

Many of the services we perform in the Clerk's Office at Town Hall are also available online through the Town's website at www.southberwickmaine.org or www.maine.gov. Maine.gov is a great resource and has information and links for everything from auto registration renewals, hunt/fish licenses, and recreational vehicle registrations to dog licensing, burn permits, new business information, and additional vital record information.

I look forward to another year serving the residents of South Berwick. I am humbled by all the continued support I have received.

Respectfully,

Tyanne Giambusso
Town Clerk

Town of South Berwick

180 MAIN STREET
SOUTH BERWICK, MAINE 03908-1535
TEL. 207-384-3307
FAX: 207-384-3303

Assessing Agent Report

To the Citizens of South Berwick:

The Town Assessor is an agent of the State is charged by law with valuing property for the purpose of taxation. The Assessing Agent is responsible for delivering an assessment roll, timely, accurately, and in accordance with all applicable statutes and ordinances. The assessment roll makes possible the foundation that funds our public schools, police, fire, and rescue departments as well as other public services citizens depend on and have come to expect and enjoy.

The Towns of South Berwick and North Berwick share an Assessing Agent who serves in South Berwick on Monday, Thursday, and Friday and in North Berwick on Tuesday and Wednesday each week. The Assessing Agent spends 60% of the week in South Berwick and 40% of the week in North Berwick. The two communities share the cost of this position proportionately.

In preparation for the fiscal year beginning July 1, 2023, there were several hundred field inspections and property valuation reviews. Those reviews recognized lot splits and land line adjustments as well as changes resulting from new home construction, additions, renovations, alterations, as well as construction of decks, sheds, garages and more.

The Sales Analysis Return, which is the annual audit of tax assessments by the Maine Revenue Service indicated sale prices of homes continue to rise. In order that the town not be subject to reductions in revenue sharing, an average overall increase of approximately 13.5% was applied, bringing assessments to a level that allowed us to certify an average assessed ratio of 100%.

Applications for any current use program such as Tree Growth or Open Space or exemption programs such as the Homestead, Veteran, Renewable Energy, Tax Deferral or Blind Exemption must be submitted on or before April 1st each year in order to be effective for the upcoming tax year. Forms for these programs or exemptions are available at Town Hall or at http://www.maine.gov/revenue/forms/.

For FY2025, as of April 1, 2024, South Berwick had a total of 3466 parcels and 106 personal property accounts. The tax rate was set at $13.42 per $1,000 of value based on a total taxable valuation of $1,290,365,800.00. The new rate represented a decrease of $0.54 from the prior year. A portion of the tax rate reduction was due to a statistical update of value.

Respectfully submitted on behalf of The South Berwick Board of Assessors,

Verna E. Sharpe, CMA-4
Assessing Agent

Town Of South Berwick

Office of Code Enforcement

180 Main Street, South Berwick, ME 03908
TEL: 207-384-3011 FAX: 603.384-3303
jmccabe@sbmaine.us

End of Year Report
Office of Code Enforcement, Town of South Berwick
2024

Introduction
As we conclude another successful year, I want to reflect on the progress and achievements made throughout the past twelve months. This report highlights key initiatives, including the implementation of First Due Software, Medical Cannabis Licensing, Interim Planning Role and the ongoing efforts in re-addressing roads to enhance public safety and operational efficiency. During the transition period while our town was in the process of hiring a new planner, the role of Code Enforcement Officer took on additional responsibilities to ensure the continued operation of the planning department. Stepping in as the acting Town Planner, I managed essential planning functions, provided guidance on development projects, and ensured that zoning and regulatory processes remained uninterrupted. My focus during this time was maintaining efficiency and keeping both the departments running smoothly.

This year saw a notable increase in building permits, with a total rise of 47 permits compared to the previous year. The majority of these permits were for renovations and extensions, reflecting a growing trend of property improvements. This surge highlights continued investment in local properties and a strong commitment to our community.

First Due Software Implementation
One of the major advancements this year was the successful implementation of First Due Software. This initiative aimed to enhance emergency response capabilities, streamline data management, and improve interdepartmental communication. With this software, Permits can be applied for, issued and paid for online.
Key Accomplishments:

- Successfully integrated First Due Software into daily operations.
- Provided training sessions for personnel to ensure effective utilization.
- Improved data accessibility, allowing for more informed decision-making between departments.
- Enhanced coordination among emergency response teams, reducing response times.
- Implemented reporting tools for better incident tracking and resource allocation.

The adoption of First Due Software has significantly modernized our operations, making response efforts more efficient.

Re-Addressing Roads Initiative
Another critical project undertaken this year was the re-addressing of roads to enhance navigation, emergency response efficiency, and public safety. This initiative was necessary to eliminate confusion caused by outdated or inconsistent road naming and numbering.
Key Accomplishments:

- Conducted a comprehensive assessment of existing road addresses.
- Collaborated with local municipalities and emergency services to develop a structured re-addressing plan.
- Engaged the community through public meetings and informational outreach.
- Successfully updated street names and address numbers in affected areas.
- Updated GIS mapping systems and shared data with emergency response agencies.

These efforts have contributed to reducing response times and improving the accuracy of emergency dispatch services, ultimately benefiting residents and first responders alike.

Medical Cannabis Licensing
The town successfully implemented its cannabis licensing ordinance, ensuring a structured and transparent process for businesses seeking to operate within the community. This included establishing application procedures, compliance requirements, and enforcement measures to align with state regulations. By carefully overseeing the rollout, the town maintained responsible growth while prioritizing public safety and community standards.
Key Accomplishments:

- Established a Clear Licensing Process – Developed a structured application and review process to ensure fairness and transparency.
- Ensured Compliance with State and Local Regulations – Aligned town policies with state laws while addressing local concerns and priorities.
- Streamlined Application and Approval Procedures – Created efficient workflows to process applications in a timely manner.
- Maintained Public Safety and Community Standards – Implemented safeguards to regulate business operations and mitigate community impacts.
- Facilitated Economic Growth – Encouraged responsible business development while generating revenue for the town.

Conclusion & Looking Ahead
This year has been marked by significant progress in enhancing operational efficiency and public safety. The successful implementation of First Due Software and the re-addressing of roads have laid a strong foundation for continued improvement. As we move into the next year, we remain committed to further innovation and community-focused initiatives to improve our services.
I want to extend my gratitude to all staff and community members who contributed to these successes.

TYPE	2018	2019	2020	2021	2022	2023	2024
Single-Family	26	24	30	33	25	16	18
Additions	22	26	34	15	15	11	7
Renovations	31	20	28	30	21	42	53
Outbuildings	34	22	46	41	52	45	47
Commercial	1	1	1	2	6	2	7
Swimming Pools	3	5	8	13	4	5	4
Demolitions		5	4	3	7	11	10
Extensions						9	34
Sign Permit						1	1
Voided Permit						1	2
Accessory Dwelling							7

My team looks forward to building upon these accomplishments in the coming year.

Jenifer McCabe

Jenifer McCabe
Code Enforcement Officer

South Berwick Fire Department

71 Norton Street
South Berwick, Maine 03908
Tel. 207-384-2731

Fire Chief
Nick Hamel

Assistant Chief
Pat Gorman

Deputy Chief
John Leach

Captains
Rick Chute
Charlie Carver

Lieutenants
Adam Leach
Brad Gorman
Evan Adams

Crew Chiefs
Floyd Frost
Justin Baggs
Brian Roy

Firefighters
Doug Letellier
Todd Leach
Tom Fallon
Cam McLean
Nick Charleston
Ralph Hyson
Arthur Graves
Scott Bowden
Colby Leach
Nigel Paul
Jeff Doyle
Aidan Gorman
Dakota Turner
Isaac Munson
Cody Neumann
John Willey
Tyler Scott
Glen Whitehouse
Peter Olmstead

Dispatcher
Doug Leach

Jr. Firefighters
Derek Perretti
Dan Verrill
Zach Arboch
Jack O/Brien

Citizens of South Berwick,

2024 was another busy year for the South Berwick Fire Department, responding to 435 calls for service. We continue to do this with 34 on-call firefighters who drop what they are doing at home or work to respond to emergencies. I couldn't be prouder of these dedicated individuals, and the fast, friendly, quality service that they provide to South Berwick, its residents, and visitors.

Assistant Chief and Emergency Management Director Ray Delcourt retired in October of 2024 after 32 years of service to the Town of South Berwick, I would like to thank Ray for his many years of dedication, hard work, and mentorship.

In addition to answering emergency calls, the department is working on several initiatives to increase fire safety through community education, fire & life safety inspections, and pre-planning.

We are investing in our members through training, including graduating seven state-certified firefighters from our first in-house Fire 1 & 2 certification class. These activities, plus routine training, meetings, station maintenance, community education, and much more total over 9,100 hours worked in 2024!

I have assumed the role of EMA Director for the town. 2024 saw fewer major weather events than previous years. We worked on FEMA reimbursements for previous years storms, and a storm in April of 2024 that caused some localized damage in parts of town. We also started reviewing our emergency action plans and continuously work to improve our disaster response and sheltering plans.

We took delivery of a 2024 Chevrolet Silverado Command Vehicle, which will improve scene safety and emergency operations. The new Engine 1 is scheduled to arrive in April of 2025, and will replace the current 1996 Engine.

I would like to thank the citizens and town leadership for their continued, unwavering support of emergency services, and look forward to another great year in 2025.

Respectfully Submitted,

Nicholas Hamel
Fire Chief &
Emergency Management Director

Fires	59	Rescue Calls	150
Hazardous Condition (no fire)	93	Good Intent Call	42
Fire Alarms & False Alarms	58	Service Call	33
		Total Calls for 2024:	**435**

Town of South Berwick

Planning and Economic Development
180 MAIN STREET
SOUTH BERWICK, MAINE 03908-1535
TEL: 207-384-3005
dbrown@sbmaine.us

The Town of South Berwick's first Economic and Community Development Department was established in 2022; and is funded by the Punkintown and Transit Oriented TIF Districts. In 2024, the Economic and Community Development Department combined with the Planning Department to increase efficiencies and better serve the Town. The department focuses on cultivating a vibrant and healthy economic and community climate for South Berwick. Economic and Community Development's primary goal is to support the economic and social wellbeing of the people who live and work within South Berwick.

Goals

The department achieves this goal in establishing interrelated objectives for Land Use Planning and Economic Development. Land Use Planning seeks to construct and maintain land use regulations which reflect the needs and wishes of our residents and are effective in achieving those aspirations.
Economic Development seeks to provide direct infrastructure and programmatic support to our residents and business community to achieve the established goals of the Town of South Berwick.
As land use planning and economic development become synchronized, effective local actions are identified and achieved.

How are we getting there?

In 2024 the Town of South Berwick adopted a new Comprehensive Plan and Downtown Revitalization Plan. From October 2024 we have been establishing the regulatory framework to implement both plans, while directly acting on immediate strategies.

Broadly the strategies include but are not limited to:

Directing residential growth to designated growth areas by providing regulatory flexibility in the downtown area and strengthening environmental protections in our critical rural areas.

Asist amending public processes, procedures, and regulations to promote flexibility and efficiency.
Creation of programs that support business retention, attraction, and advocacy.

Support the creation of public amenities in the form of public spaces and public utilities in appropriate areas.

Continuing Actions

In addition to proactive steps the Department is taking to implement the Comprehensive and Downtown Revitalization Plans, we also continue to fulfill the functional needs of development.

The Planning and Economic Development Department is responsible for the management of the day-to-day planning activities of the Town. In this role we help the public and our public boards navigate land use amendment process and planning board review. We provide residents and businesses with assistance in site searches, permitting, and serving as your local government contact. In addition, our department is here to help the public locate available financial resources, grants, and incentives that could be available.

The Department works to support existing businesses, as well as to attract new businesses to South Berwick. Our aim is to broaden our diverse tax base and help South Berwick businesses compete effectively, whether locally, regionally, or globally; while respecting the culture, character, and quality of life that makes South Berwick a great community.

A wide spectrum of assistance is available to residents and businesses, whether starting up, expanding, or relocating to the town. Our services are designed to streamline doing business in South Berwick and are free and confidential. We are here to help South Berwick's residents, town departments, businesses, and community non-profit agencies in amending land use regulations, connect with resources, and find grants.

Our aim is to support the whole community development of the whole town by serving as advocates within Town government.

Although we've just completed or reorganization in October of 2024 the following are our highlights of projects and initiatives last year:

- Secured grant funding of $60,000 for a Bike and Pedestrian Plan through MDOT / KACTS / SMPDC. The town's match is 10%, which is a commitment of $6,000 to be paid from the TOD TIF District. The Plan will link our locations of interest within the town.
- Implementation of Process Improvement Procedures to formalize and make transparent land use regulatory changes for the Planning Board.
- Guided the adoption of the Downtown Revitalization Plan.
- Guided the adoption of the Comprehensive Plan.
- Provide guidance and support to individuals and (existing and proposed) businesses, looking to relocate or expand their businesses.
- Developed a program to center residents needs to infrastructure improvements through community events.
- Manage the Planning Board application process. Introduced process changes to streamline the review process for applicants and the Planning Board.
- Conduct grant and loans research for businesses and municipal projects.
- Connecting private real estate, potential property sale, business relocation
- Staff support for the Open Space Plan update, slated for completion mid-2025.
- Management of the Downtown Traffic Improvement project. Advocate to include additional pedestrian and vehicle improvements to make our downtown areas walkable.
- Represent South Berwick on Kittery Area Comprehensive Transportation System (KACTS).

In the upcoming year we look forward to using the new process infrastructure created in 2024 to continue our support for current programming and to the implementation of our Comprehensive and Downtown Revitalization Plans.

Feel free to contact me if you need assistance, guidance, economic, and business development assistance.

Respectfully submitted,
DeCarlo Brown, Economic and Community Development Director

South Berwick Police Dept.

Office of the Chief of Police

1 FARMGATE ROAD
SOUTH BERWICK, MAINE 03908
TEL. 207-384-2254
FAX: 207-384-3305

It is the Police Departments pleasure to present to the citizens of South Berwick, the following report discussing the yearend review of 2024. We want to thank the Community for their support and extend our sincerest gratitude to all the citizens of the Town of South Berwick.

In this past year, we continued to succeed with our mission to serve this community. The Police Department is staffed with 12 full-time officer positions, 4 part-time officers, and 1 part-time animal control officer to augment the staff. We have two civilian administrative positions that assist officers and the community. The Police Department is proud to serve a population of over 8,300 citizens. All of us at the Police Department always strive to maintain a strong partnership with the community. The community's cooperation and support has been overwhelming this past year with a fantastic turn out for National Night Out. We gained two new full-time officer positions to assist in the safety and enforcement for the town. We all share a responsibility to maintain the highest quality of life and ensure the philosophy of community policing.

Lt. Jeff Upton retired from the department with over 20 years of service to the residents of the town. Lt. Upton was promoted to Honorary Deputy Chief upon retirement. Jeff served as the school resource officer for 18 years and after his promotion, the reins were handed over to Officer Jason MacLeod. Jeff was known to so many in town and will be missed greatly. We all wish Jeff the best as he moves forward in his future endeavors.

Promotions - Detective Sergeant Scott Stephens was promoted to the position of Lieutenant after Jeff's retirement. Officer Timothy Niehoff was promoted to Detective Sergeant.

2024 closed with some staffing changes within the police department. Officer John Sprouse resigned from full time to a part time status. Officer Anthony Dilisio was hired and completed the Basic Law Enforcement Training Program in December and will be on the road patrolling. Officer Marshall Davis joined the department with over seventeen years of experience. Officer Eric Bourn is full time and still an active member of the UAV drone team for EMA and was called out on multiple occasions throughout 2024. Officer Paul Goldsmith was hired in December 2024 and came to us with 10 years full time experience. At this time, we are fully staffed.

Erin McGann he Sweetser Mental Health Liaison has been attached to the department for a year and has been assisting our agency and local agencies with Mental Health and Substance Abuse services. Erin has been accepted by all for her knowledge and resources and is an integral part of the community and we at the police department are thankful for her countless knowledge and resources.
We have been located at the new building at 1 Farmgate Road for over five (5) years now and continue to appreciate everything associated with having the police department. Please feel free to stop by and see such a wonderful building.

We continue to work in partnership with SAD 35 school district. School Resource Officer Jason Macleod works primarily at the Marshwood High School. SRO MacLeod is doing extremely well in that position and is accepted with high remarks within the district. Jason has tremendous student and staff support.

This past August we held National Night out. The event was a tremendous success, and we look forward to extending the invitation for the community to join us for National Night Out 2025 in August.

Animal Control Officer Harvey Barr retired in January and then rehired in March of this year as a part time community police officer. Animal Control Officer Carol Harris accepted the animal control position, and she has been actively working hard to license all the dogs in the community. Animal Control Officer Harris had several large cases this year that she investigated with great outcomes. Carol shows professionalism and due diligence in keeping the animals safe in the community.

We strive to keep all the staff safe with personal protective equipment with the Covid Pandemic still lingering and now RSV. Please do not take offense if an officer cannot shake hands, but an elbow bump is an always safe alternative.

I want to extend my sincere thank you to everyone, as it continues to be a pleasure to serve the residents of South Berwick. Special thank you goes out to our Town Manager Tim Pellerin, Assistant Town Manager Jennifer Janelle, and the Town Council Members.

Respectfully Submitted,
David Ruger
Chief of Police

	2024
Total Police Calls	9,266
Animal Complaints	460
Assaults	8
Burglary (includes motor vehicle burglary)	8
Domestic Disturbance	41
Motor Vehicle Crashes	233
Motor Vehicle Assists - Disabled Motor Veh.	72
Motor Vehicle Stops	2,083
Citations Issued	52
Parking Tickets Issued	46
Theft/ Forgery/ Fraud	50

	2024
Traffic Stops - Townwide	2,083
Agamenticus Rd	90
Main St	422
Portland St	507
Route 101 (Dover-Eliot Rd)	44
Route 236	438
Witchtrot Rd	54
Route 91 (York Woods Rd)	102

Total Calls for Service Entered by Dispatch (Local Dispatch ended Aug. 2018)	118,415

Town of South Berwick

Animal Control Officer
Carol Harris
207-384-3001
Annual Reporting

Dogs at large	License Necessary
117 Complaints and 0 Violations.	775 Complaints and 775 Written Warnings.
Keeping a Dangerous Dog	Animal Trespass
0 Complaints and 0 Violation.	10 Complaints and 0 Violation.
Stray Livestock	Cruelty to Animals
2 Complaints and 0 Violations.	1 Complaints Verbal/Written Warning.
Suspect Rabid Animal	General cat complaints
1 Complaints and 0 Violations.	24 Complaints and 0 Violations.
Wildlife related calls	Municipal Violations
64 Complaints and 0 Violations.	6 Complaints and 0 Violations.
Total number of complaints	**1300 Complaints and 0 Violations.**

2024 Animal Welfare Society (AWS) Survey Questions

1. What types of animals are the biggest cause of complaints in your community? **Dogs.**
2. Have you had to handle any exotic animals within the past year due to a complaint? If yes, what types? **No.**
3. What type of training do you need the most? Believe that Animal Control **Officers in general should be required to take the two-week Reserve Officer Training Course in addition to their ACO certification requirements.**
4. Are you a member of your County Animal Response Team(CART)? **Yes.**
5. Are you prepared to respond in a disaster situation or work with your CART team in a disaster? **Yes.**

Respectfully submitted,

Carol Harris, ACO

Town of South Berwick

Office of the Public Works Director
12 Front Street
South Berwick, Maine 03908
jredimarker@sbmaine.us

Public Works 2024 Year in Review

2024 was a year full of the usual maintenance like ballfield, islands, buildings, roadside mowing; building, equipment, and vehicle maintenance; street and sidewalk plowing, road maintenance, and stormwater maintenance.

- 1,800 tons of salt used and 9,000 liquid deicer.
- Cleaned Vine Street Cemetery. Fixed the irrigation near the soldiers monument.
- Tore up old pavement, regraded, added base gravel and paved Middle Street.
- Fixed erosion problem at 15 Liberty Street.
- Paved Black Swan Drive and Willow Drive. Screened the millings to reuse around town.
- Blasting on Thurrell Road was completed and the ledge was crushed to make gravel for the road and stockpile. Installed new culverts, ditch lines, and paved.





- Ditching and culvert replacement on Great Hill Road. Replaced culverts at 585 Emery's Bridge Road and 70 Belle Marsh Road.
- Installed new wall caps on Academy Street in front of Berwick Academy.
- The sidewalks on Agamenticus Road and Alder Drive received new tar.
- Stormwater cleanup- Roadside sweeping, annual cleaning of 62 catch basins, and cleaned out the retention pond of sediment for better drainage on Beaver Dam Road.
- Installed two new basins on Willow Drive and Alder Drive.

Added to the usual workload was a lot of tree cutting, limbing, and brush cleanup due to storm damage, unexpected bridge repair, and culvert replacement.

- Fixed the eroded embankment and erosion areas on Hooper Sands Road, dug to the road base for repair and pavement, banking and slope reconstruction, and new guardrail. This work completed the FEMA work from the January storm.





- Clean up and chipping of limbs from the December 2023 and January/February/March storms.
- Belle Marsh Bridge was replaced with a new deck and approaches.





- The fence where the old red barn used to be was dismantled and repurposed.
- Rebuilt the infield and batting cages at the softball field. Repaired fences at the boat landing and soccer field.
- Millings from Boyds Corner Road were used to fix the parking lot at Counting House. Installed a new person ramp at Counting House Park.
- On the north end of town all the low shoulder spots were reshouldered with millings. Fixed low shoulders and washouts throughout town.
- Painted the crosswalks with yellow cross bars for more visible awareness of crosswalks.
- Cut down the large spruce in front of the Town Hall, ground the stump, loamed, and seeded. Planted new spruce on Town Hall lawn.
- Made the pad for the new storage building for the Fire Department/Community Center.
- Cleaned the drainage ditch from Powderhouse Hill to the Water District. Installed a new fence to define the lot at Powderhouse and completed some electrical work.
- Boxed out a portion of Vine Street by digging down 2', added new gravel and paving.

Respectfully submitted,

Jay Redimarker

Jay Redimarker
Public Works Director

Town of South Berwick

Transfer Station
111 Agamenticus Road
South Berwick, Maine 03908
TEL: 207-384-3309

All through 2024 the Tri County Solid Waste Group, which consists of the Town of South Berwick along with 13 other towns in York County, met several times to discuss municipal solid waste options. A negotiation team was developed consisting of 5 members from the group, which I was one, and put out an RFP for waste tipping contracts for the group. Over the last year we've negotiated with 3 companies that returned proposals for municipal solid waste disposal. The 3 companies that returned proposals were Casella Waste Systems, Inc., who we have a current contract with, ECOMaine, and Waste Management. We spent the last year negotiating potential contract services for the 13 communities for municipal solid waste (MSW) and recycling services.

The 3 companies sent their proposals mid-summer at which time the negotiating committee reviewed and worked through each proposal. During this process we looked at rates, length of service, additional pass-through costs, customer service, and long-term potential costs of services. All 3 companies were asked to come and meet with a negotiating committee which we had created multiple questions for them to answer during their interviews related to their proposal submissions. After they were completed, they submitted a final proposal to the committee for consideration. A solid waste proposal executive summary was put together by the negotiating committee for the Tri County Solid Waste Group and presented to Town Council.

The current town program is set up to sort and dispose of each recyclable item separately into different containers which has become antiquated, and cost prohibited, thus paying to haul separate loads at different times costing the town more money. The town needed to make a change as the costs for hauling keep rising.

The town decided to enter into a new disposal agreement with ECOMaine. This agreement is a 30-year contract as a buy-in owner. ECOMaine will be hauling household waste to Portland where through energy conversion will be burned. The recycling disposal process will be simplified with single sort recycling (recycling is combined into 1 container) and ECO Maine will transport and sort the recycling efficiently through an automated electronic conveyor belt system. This requires a lot less effort and cost saving the town overall in transportation, separation, and labor fees.

These upcoming changes will undoubtably affect everyone and their routines, but this is a positive change and necessary one in order to keep up with recycling changes, work efficiency and mitigate costs.

Respectfully,
Timothy Pellerin
Timothy Pellerin
Town Manager

THE CONSERVATION COMMISSION IN ACTION 2024

The South Berwick Conservation Commission was busy in 2024 with programs ranging from road cleanups, building bridges at the town forest, updating the town's Open Space Plan, and encouraging planting of native plants as well as mitigation of invasive species.

- The **Native Plant Garden** located at the So Berwick Library is growing and attracting pollinators.
- **Neighborhood Clean-Up Brigades** continue to remove trash from several roadsides in town, depositing it at the Transfer Station (free of charge and in any bag and anytime the transfer is open). To learn about signing up email ConsereveSB@outlook.com or contact us on Facebook (below) to participate
- **Invasive Plants** - We have reached out to potential contractors to manage the knotweed infestations that were mapped in 2022. We are still collaborating with southern Maine towns (Wells, Berwick, York, Eliot and Ogunquit as well as Mt Agamenticus Steering committee) on how to manage invasive species across our landscape, now called Southern Maine Invasive Plant Collaborative (SMIP-C).
- **Big Night South Berwick –** We continue to promote Big Night, typically starting mid-late March when amphibians start their trip to vernal pool breeding locations. Mainebignight.org
- We sponsored the annual **well water testing** with special pricing by Nelson Analytical of Kennebunk.
- At the **Town Forest** on Knights Pond Rd, we maintained trails, including clearing any new tree falls, and rerouted a few sections of trail. Thanks to Town Staff-approved funds, a design from Chris Mende, and numerous volunteers, we built 12 bog bridges and a new 16' bridge to facilitate travel across problematic areas.





- In 2023, we successfully received a grant from **Piscataqua Regional Estuaries Program** to update the 2012 Open Space plan and have been partnering with the Southern Maine Planning and Development Commission throughout 2024 to complete the update. The commission will be introducing the plan to the town in early 2025. Many thanks to South Berwick resident Dolores Leondard for her generous donation of time and skills, to help bring this project to completion.
- We successfully completed the **Connect to Protect Program**, which provided Technical Assistance from NH Sea Grant and the UNH Extension Service. Using the NH Coastal Watershed Conservation Plan, Connect to Protects works with municipalities or organizations who are interested in collaborating to advance conservation planning and land protection in their community. With their help, we were able to complete a checklist of conservation priorities for our town.
- We continue to make progress with Great Works Regional Land Trust to establish **The Landing Trail** starting at the Counting House Park and following Salmon Falls River, leading to Leigh Mills Pond.
- Brett led a bird identification walk in May at the Town Forest to honor World Migratory Bird Day.
- We welcomed Dan Maxton on the commission and thanks to David Ramsay for his efforts on the commission for several years and his continued volunteer time.

We thank our volunteers Deb Ganster, Dolores Leonard and Dave Ramsey!! We welcome anyone who is interested in serving on the commission or volunteering for any of our programs. You can make a difference in meeting the challenges of preserving our beautiful natural environment in South Berwick.

Respectfully Submitted, Pat Robinson Chair South Berwick Conservation Commission
Commission Members: Jane Brekke, Brett Cropp, Laura Eaton, Dan Maxton

www.facebook.com/soberwickconservationcommission

Town of South Berwick

Office of the General Assistance Administrator
180 MAIN STREET
SOUTH BERWICK, MAINE 03908-1535
TEL: 207-384-3040
dmoreau@sbmaine.us

The Town's General Assistance Administrator works with residents to determine if they qualify for General Assistance. Applications are reviewed by appointment only. Please contact Dawn Moreau during regular business hours at 384-3040 to make an appointment.

This state mandated program functions as a last resort program to assist residents in the short term with basic necessities (rent, electricity, heating fuel in the winter) to protect the wellbeing of all residents in our community. Eligibility is determined according to income guidelines established by Maine statute. This program is administered in accordance with the Town Ordinance, Department of Health and Human Services (DHHS) policy and Maine State statute and is audited on a regular basis by DHHS.

First time applicants are required to bring proof of household income for the past 30 days (pay stubs, TANF, SSI and SSDI statements), proof of current expenses (most recent bills), copy of all current bank statement(s), copy of DHHS Summary Sheet from My Maine Connection, and a driver's license and Social Security numbers for all individuals in the household.

An applicant should not expect to be granted assistance at the first appointment. Other documentation and/or verifications may be identified during the first appointment and are required prior to a final determination.

Thanks to the generosity of individuals, businesses, schools, and local churches we were able to provide the following programs to children and their families.

- 45 Thanksgiving Food Baskets
- 50 Christmas Food Baskets
- 50 Christmas Star Program kids
- 65 Families for the Food Pantry

The Town of South Berwick is dedicated to providing the highest quality of life for all citizens by providing a fiscally sound, responsive Town services as allowed by law and delivering those services equitably, professionally, and with the highest degree of integrity according to need and eligibility to help those in need become self-sufficient and independent.

Respectfully Submitted,

Dawn Moreau

Dawn Moreau
General Assistance Administrator



South Berwick Tidal Waters Conservation Area

Great Works Regional Land Trust is a community-supported organization that assists landowners in protecting natural landscapes forever for the benefit of everyone. In 38 years, the Great Works Regional Land Trust has protected 7,876 acres containing natural, historic, agricultural, scenic, forestry, and recreational resources in Eliot, North Berwick, Berwick, Wells, and Ogunquit as well as in South Berwick.

2024 in South Berwick:

The Tidal Waters Conservation Area was established with the purchase of three parcels on Old Fields Road, including 63 acres of uplands, 17 acres of intertidal, and over a quarter mile of frontage on the Salmon Falls River just downstream from Vaughan Woods Memorial State Park. The Salmon Falls Tidal Waters Project within the Woods to Waters campaign was one of the most significant projects to be completed by Great Works Regional Land Trust. The project was made possible by the generosity of landowners Sarah Cullen and Chris and Rosalind Magnuson who together contributed a value of $1,040,000; the Land for Maine's Future Program provided $645,000; federal programs awarded $504,000; private contributions and foundations totaled $305,000. In addition, the Town of South Berwick contributed $200,000 toward the project. ***Thank you to the Town Council and the community of South Berwick voters!*** The conservation plan emphasizes outdoor education and maintaining water quality and wildlife habitat. Great Works Regional Land Trust is developing plans for a small parking area with walking paths leading to two viewing areas over the river.

In August, Bob and Karen Eger donated a **conservation easement permanently protecting 27 acres with 1300 feet of shoreline on Warren Pond, featuring rocky outcrops, wooded upland areas, forested wetlands, two significant vernal pools and habitat for several endangered species.** This property is within the 50,000-acre focus area of the Mt. Agamenticus to the Sea Conservation Initiative. Since 2002, the Trust has partnered with seven other organizations, resulting in 15,632 acres conserved with a goal of 19,000 acres by 2035.

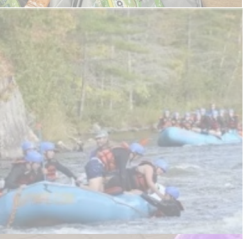
Visitation remains high for all our **South Berwick conservation areas including Orris Falls** (Emery's Bridge Road), **Desrocher Memorial Forest** (Town Forest Road), **Kenyon Hill Preserve** (Ogunquit Road), **Savage Preserve** (Dover-Eliot Road), **Rocky Hills** (Punkintown Road) **and Kimball Farm North** (Ogunquit Road). A big thank you to the dedicated volunteer stewards who kept the trails open and passable despite the challenging weather year.

Great Works Regional Land Trust continues to take on new and significant projects in South Berwick and in the other towns we serve. Thank you so much to the South Berwick community and beyond. **Thanks to your support we are able to conserve areas for all to enjoy – *for everyone, forever*.** We have an exciting calendar of programming and events throughout the year and encourage you to become a member in 2025!

GWRLT: Email: info@gwrlt.org Phone: 646-3604 Website: gwrlt.org Executive Director: Jordan Kelley














MSAD 35 School Board Update 2025

Dear Citizens of Eliot & South Berwick January 9, 2025

It is a great pleasure to share with the communities of Eliot and South Berwick a summary of some of the exciting things which have occurred in MSAD 35 over the past year. It has been a wonderful year for students, seeing significant academic progress and developing student agency. Marshwood High School is engaged in the New England Association of Schools and Colleges (NEASC) accreditation process.

Our 2024-2025 School Budget passed overwhelmingly in June. We appreciate the support and trust of the community. The District is committed to its dual responsibility of providing a high-quality education to the students of South Berwick and Eliot while ensuring the budget is as reasonable as possible for the residents of South Berwick and Eliot. Over the past year, the costs of employees, goods, and services have risen significantly due to inflation not seen since the mid-1980s. These increases, coupled with a relatively flat student enrollment, have contributed to a rise in the District's budget. It is helpful to compare the district's cost-per-pupil with other districts in the State of Maine. MSAD 35's cost per pupil is $15,060.55 which is below the State's average cost per pupil of $15,709.28. This is noteworthy, especially considering that we are located in Southern Maine where the wages and living costs are significantly higher than the State average.

Below, you will find additional topics of interest from MSAD 35. Over the course of 2024, MSAD 35 has had many successes and highlights of note to celebrate.

Recent Awards: Marshwood High School was awarded a 2024 College Success Award by GreatSchools.org. MHS is one of the top 10 schools in the state for college prep & readiness. As well, the Marshwood Adult Education program received an award for meeting or exceeding benchmarks in all four measured areas: growth in student enrollment, data collection, post-testing, and measurable skill gains.

Career Center and Extended Learning Opportunities for MHS Students: The Extended Learning Opportunities Program (ELO) is a relatively new program at the high school. ELOs are learning experiences that happen outside of the traditional classroom. The mission of the ELO program is to empower students to explore their passions and potential career paths by facilitating meaningful learning experiences that align with their unique talents and interests. ELOs provide relevant experiences by connecting students with community partners and local businesses, offering experiences such as independent studies, project-based learning, job shadows, internships, and more. To date, we have supported over a hundred students in exploring opportunities in the fields of healthcare, technology, auto repair, hospitality, theater, animal science, conservation, marine biology, entrepreneurship, and manufacturing/trades to name a few. To do so, we have established strong relationships with the Maine Community College System as well as local organizations and businesses.

Adapted Physical Education District-Wide: MSAD 35 has become a leader in the State of Maine in the area of Adapted Physical Education Services. The 2024-2025 School Year is the first year of this program which is a Special Education Service for students with particular disabilities/needs. Seven MSAD 35 staff members became Certified Adapted Physical Education Teachers through an MSAD 35 partnership with the University of New Hampshire. This service is student-focused and adds another level of development for the students of MSAD 35.


















Implementation of the 3 and 4-year-old Programming: The 2024-2025 school year brought major changes at the State and District level in providing special education services to 3 and 4-year-old students. The needs of these students were previously met through Child Developmental Services, but through legislation, school districts will soon be responsible for the services needed for these students. This year school districts were allowed to become cohort 1 districts and collaborate with the State of Maine to build this service model. MSAD 35 took full advantage of this opportunity. As a result of this decision, MSAD 35 received 100% funding from the State to create and implement this programming. We anticipate our end-of-year numbers to hover around 60 students served at school or in childcare settings, some of whom may not have had access to services in the past. Early intervention for students is a powerful lever in addressing student needs and future success.

Increase in Attendance Rates of all Students: Maine defines chronic absenteeism as missing 10% or more of scheduled school days. MSAD 35 has engaged in a focused, multi-faceted effort to improve student attendance and reduce chronic absenteeism. By centering our work on building strong relationships with students and families, positive messaging, clear and consistent communication, and close attention to data, MSAD 35 was able to reduce chronic absenteeism from 23% district-wide in 2022-23 to 11% district-wide in 2023-24.

MaineCare billing: The 2024-2025 school year marked expanded Mainecare billing for students with disabilities. This year we expanded billing to include Education Technicians who serve our eligible students. Our rate of return is about 50% of the expenses incurred. This represents an opportunity to maximize our reimbursements to offset local property taxes.

Hall of Fame and Excellence: In September of 2024, MSAD 35 welcomed its inaugural class to the Marshwood Hall of Fame and Excellence. The Marshwood High School Hall of Fame & Excellence was created to recognize those individuals who through their accomplishments have brought pride and distinction to MSAD 35 schools and our community as educators, athletes, coaches, administrators, or contributors to the development and success of the Marshwood Schools. This was a wonderful event that brought generations of Marshwood graduates together to celebrate our district and community.

As always, the smooth operation of our district schools reflects the dedication of our educators and all who support them - educational technicians, administrative and custodial staff, bus drivers, food service employees, and our nursing staff. We are grateful to all the citizens of South Berwick and Eliot who continue to support our district at the polls and through their property taxes.

With respect,

Joe Long
Chair, MSAD 35 School Board

Mount Agamenticus Conservation Program

Mount Agamenticus is the most outstanding natural feature along coastal York County; physically, ecologically, and recreationally. It prominently sits at 692' high just miles from the coast and above Second and Third Hills. It is the featured landmark within the greater Mount Agamenticus Conservation Region and includes numerous wetlands, vernal pools, ponds, and rugged, rocky terrain that makes up the largest contiguous block of undeveloped coastal forests in the northeastern U.S.

Mount A is the epicenter for conservation in southern Maine. The uplands and wetlands provide an oasis of biological diversity and are home to rare exemplary plants, animals and natural communities that only occur in this portion of the state. With its high concentration of vernal pools, it supports breeding and feeding grounds for state listed turtle species not found elsewhere in Maine.

This monadnock is also a popular destination for people of all ages and abilities for hiking, biking, bird watching, picnicking, and enjoying the scenic views. Each year, an estimated 50,000 people enjoy the unique summit park and explore miles of well-marked and maintained trails.

State, local and non-profit landowners work together to protect and cooperatively manage this land. These landowners make up the Mount Agamenticus Steering Committee and include: The Towns of York and South Berwick, The York and Kittery Water Districts, Maine Department of Inland Fisheries and Wildlife, Great Works Regional Land Trust, and York Land Trust. Together, these partners strive to provide safe and sustainable recreational experiences for a diverse range of trail users while practicing sound stewardship to protect and enhance the natural and cultural resources that exist here.

2024 Accomplishments

Every year, on-the-ground stewardship and environmental outreach work identified in the Public Access and Trail Plan is carried out as part of the Conservation Program but 2024 marked an exciting time at Mount A.

The completion of new parking and restroom facilities commanded the need for our largest ever seasonal staff, with an expansive range of duties. For the first time, a rotating team of Park Rangers worked from dawn to dusk seven days a week maintaining trails, protecting natural resources, managing the Summit Park and facilities. Rangers were assigned their own unique trail route and set out to thoughtfully improve long term sustainability. Increased staffing and unusually dry weather combined for a productive field season with substantial accomplishments. Notable projects include new boardwalks on Ring and Cedar trails, rehabilitated stormwater management on the Big A Trail, refinishing the Learning Lodge floors, over 200 native plantings, and invasive species mapping and removal throughout the Three Hill area.

Plus, through immersive experiences, outreach and education efforts continued to promote responsible use of the area, instill a greater appreciation, love, and respect for the environment and inspire future advocates for protecting our natural resources. Highlights from this year include hosting 1,320 registered people participating in organized group activities such as school groups and summer camps, staff-led 10 specialized experiences for 966 registered students and 20 public programs, and 4,138 visitors were tracked in the summit lodge while it was open on weekends from 12-4pm. With each interaction and program is a goal to help visitors understand the unique resources located at Mount A and the importance of responsible low-impact recreation as they set out to explore the area and conservation lands beyond.

The continued success of the Conservation Program would not be possible without the invaluable support of volunteers and passionate staff. This year we had 112 volunteers contribute close to 400 hours during the 8 scheduled community workdays alone. These numbers coupled with a band of dedicated trail adopters, docents and volunteer members of the Friends of Mount A speak volumes to community support for the Mount Agamenticus Conservation Region, the diverse species and habitats within, and the work required to care for it. Those who dedicate time to Mount A have much to be proud of in 2024.

Full-length reports can be read at: https://agamenticus.org/2024-program-update/.

As we look ahead to a new field season, we are excited to continue this valuable work and ensure Mount A continues to be a safe place for all people to form a connection to the outdoors.

In appreciation,

Robin Kerr, Parks Natural Resource Manager

Old Berwick Historical Society
& The Counting House Museum
Museum: 2 Liberty St., South Berwick
Mail: P.O. Box 296, South Berwick, ME 03908
207-384-0000
info@oldberwick.org
www.oldberwick.org

In Exhibit News, Old Berwick Historical Society concluded the final season of its exhibit, *Material Culture: Domestic Cloth-Making in 18th-Century New England.* This was a tribute to the legacy collection of Peter and Nancy Cook, who have devoted over fifty years to the field of early textiles.
Created by local history lovers, our new exhibit, *La Fete Francais: Our French Legacy*, is opening on June 7th. From The French & Indian Wars to Lafayette's Visit to the Nuns of St. Joseph to our French-Canadian forebears, this exhibit has it all!

In Partnership News, we worked with Berwick Academy teachers and students on several projects last year. Two Berwick students worked with us for several months and created the exhibit on the second floor of the town hall on the former Portsmouth Manufacturing Company (home of our Counting House Museum). You can visit it until the end of May!

We are grateful to The First Parish Federated Church, our new home for our 2025 Lecture Series. Check out our offerings on our website. We are incredibly grateful that Kennebunk Savings Bank has been our generous sponsor for over two decades. Many of our past lectures can be viewed on our website.

Thank you to all who took part in our auction this fall. We truly appreciate your support! Come to our "Treasures and Trinkets" sale on June 7th. If you have anything you'd like to donate to support our sale, please email us or call 207-384-0000.

We're currently collaborating with the town of South Berwick and Dufour as we plan a celebration and reenactment of the Marquis De Lafayette's 1825 visit to South Berwick. The event will be held at Dufour on the morning of June 24th. If you'd like to be involved, please email us at the address below.

In Museum News, we are pleased to announce that Elizabeth Gallucci is our new Executive Director. She comes to us from UNH and has been hard at work for us writing grants and bringing us into this century! Check out her wonderful work all over our social media accounts. Follow us on Facebook and Instagram!

We would like to formally thank the children of Marc and Virginia Alterio for their generous donations of archival items and artifacts of the Chadbourne and Davis families to our museum. These priceless images, documents, and items will help us to continue to tell the stories of these two significant founding families.

Our archives and object collections are an amazing collection of those who walked these streets in previous centuries. Donors continue to entrust us with important family objects and documents, recognizing that we provide public access to these special items while keeping them safe in our care. *If you have photographs or artifacts that you think are important to our local history, please contact us.*

We are open from 1:00-4:00 pm on Sundays from June-October, and by appointment this summer and throughout the year. New members and volunteers are welcome and always needed to care for thousands of documents, photographs, and objects at the Counting House. If you enjoy history and community fun, please call 384-0000 or email info@oldberwick.org.

Please check our website and social media accounts for many fun and interesting events this year!

OBHS Board of Directors

President	*Vice-President*	*Secretary*	*Treasurer*
Nicole St. Pierre	John Demos	Sally Hunter	Jane Orr

Brandon Elsemore Harland Goodwin Norma Keim Donna St. Pierre Melody English Molly Plank

Old Berwick Historical Society is a 501(3)c non-profit, and all donations are tax-deductible.

Sobocentral 2024 Town Report

Sobocentral was formed in 2009 to bring together citizens and groups committed to a healthy, vibrant town. The organization is managed by a board of directors and provides a nonprofit umbrella for programs involved in nurturing our downtown and outdoor spaces, and working to keep our town healthy-environmentally, socially and economically.

Please visit our website for current events and contact information for all our programs at www.sobocentral.org and follow us on Facebook.

Here is a brief update on our various programs for the year 2024:

-Keep South Berwick Warm provides financial assistance for heating fuel to families in need. This program is administered through the General Assistance Department. Our annual Soup Supper fundraiser was held in November at Spring Hill on Pond Road. Soups and cookies were donated by community and business members, and bread was donated by When Pigs Fly. Generous donations raised almost $4000 for this program. If you are in need of heating fuel assistance, please contact Bridget Pote at 384-3012.

-The South Berwick Food Pantry is in its 20th year of operation. It provided 45 Thanksgiving baskets and 50 December Holiday food baskets to the community. Many donations make the running of the food pantry possible both monetary and food donations from local schools and organizations throughout the year. Hours are Thursdays 6-7:30pm and the first & third Fridays 10-11:30am. Check out the Facebook or Instagram pages to see updates and requests. If you have donations or are in need, please contact Bridget Pote at 384-3012 or Tanya Cattabriga at tanya.cattabriga@kw.com

-Lanternfest was enjoyed by almost 2000 local families in August who came to sobocentral's signature event at Spring Hill grounds celebrating summer and community. The music headliner was PBJ&E with local American Idol Julia Gagnon joining in a couple sets. Food was provided by the South Berwick Eliot Rotary, Masons, Friends of the South Berwick Library bake sale and there were activities for all ages including lantern making, bubble station, Little Buddies explore station, touch a truck and a beautiful lantern parade to the water with Patriot fireworks finishing the evening.

-Every Spring the sobocentral board of directors plants and places flower barrels along Main Street and relies on volunteers to help keep them watered. Many thanks to discounted flowers from Gray Farms in Wells and our local outside water source at Civil Consultants.



Photo by Pat Robinson

-Hot Summer Nights Concerts were held again on the lawn of Central School this year with five weeknight concerts featuring opening sets by local teens and regional bands entertaining under summer skies. Concerts move to the sanctuary of the Federated Church in inclement weather. We held a winter 'Rhythm and Bloom' benefit concert with locals Conor Garvey, Dan Blakeslee and Mackie Both to help fund the program. Thank you to sponsors who made the concerts and production possible. Follow us on Facebook for more updates.

- The annual December event, Home for the Holidays' highlights the best of South Berwick businesses, community groups, local artisans and crafters -all run by volunteers. We welcomed American Idol Julia Gagnon with her holiday singing stylings, dedicated a new holiday tree donated by the Kenney family, and partnered with historical spaces throughout town to host activities. The event will occur the first Saturday of December and incorporate the annual Rollinsford/South Berwick Holiday parade showcasing entries from local businesses and community groups as well as the first view of Santa!





Photos by Hanna Bulge & Rich Bulger

-Common Ground Sister City is a program founded in 2017 focused on friendship between residents of Tuskegee Alabama and South Berwick. Many residents from each community have gained friendship and insights from visits, zoom meetings and conversations, school pen pal collaborations. A website including blogs, videos and history can be found at commongroundsistercities.org A joint article "Color Us Connected" by South Berwick Amy Miller and Tuskegee Guy Trammel can be read biweekly in Fosters newspaper and Seacoast online.

-Great Works Bridge Project has shifted its short-term focus to the development of a recreational 'South Berwick Landing Trail'- running from Counting House Park to the eventual site of the Great Works Bridge at Leighs Mill Pond. This will be created in collaboration with Great Works Regional Land Trust, a local committee of area residents, and representatives of the Bridge project.

-South Berwick Reporter is the town's first local online news source started in March 2023. Volunteer reporters and editors provide accurate and relevant news and information about South Berwick in an effort to foster an engaged and informed citizenry. Coverage includes all Town Council and Planning Board meetings, School board meetings, police logs and assorted community events. The Reporter is looking to add a community calendar to the website to promote all events in our town. The Reporter sponsored this year's Meet the Candidates night to introduce all our local elected officials. Available via email subscriber, Facebook page or on the website southberwickreporter.com

-Sobocares helped six local Central School families experiencing financial difficulties this past holiday season. This year gift cards were bought by the community and were distributed to each family by the guidance counselor to purchase holiday gifts and meals. Student scholarships were given for summer 2024 camps and sports.

-Powderhouse Ski Hill: Families serve as the all-volunteer crew to keep the hill open when conditions allow for skiers and boarders to experience the rope tow. This year many updates were taken care of in hopes of snowfall. Winter 2024 saw the hill open for one two-hour shift. Hours are Wednesday and Friday evenings 7-9pm, and Saturday and Sunday afternoons 12-4pm; weather permitting. Check our Facebook page for current conditions. Please keep in mind the sledding hill to the left is separate from the ski hill.

Sobocentral has many volunteer opportunities throughout the year- from watering downtown plants to Lanternfest help. If you would like to be added to a no pressure volunteer list, please contact us at sobocentral207@gmail.com

Respectfully Submitted,

Kara Plank, President

South Berwick Cemetery Association

To the Residents of South Berwick,

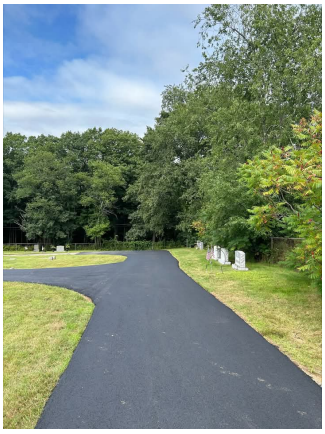
The South Berwick Cemetery Association is a volunteer staffed, non-profit organization which has been in operation for over 200 years. We are responsible for the maintenance of the Portland Street, Woodlawn and Pleasant Hill burial sites. Annually our cost for maintenance care averages $30,000. Expenses include but are not limited to insurance, mowing, and superintendent fees.

Our funding is provided by sales of burial lots, income from investments, donations and burial fees. We were also appropriated $6000 from the Town of South Berwick, in accordance with Maine law (Title 13 M.R.S.A. section 1101), to maintain the numerous veterans' burial sites.

We are grateful for the continued support we have received from the community during our annual fundraising efforts. These funds make it possible for us to continue maintaining and preserving the grounds, including many historical burial sites, in a respectful and dignified manner while continuing to make the much-needed improvements and repairs. We are not responsible for stone cleaning, repair or resetting. We thank you for your generous donations.

This past August Seacoast Paving repaved the front entrance and back roads allowing a much smoother ride around the cemetery.





Photos provided by: Dawn Chase

The South Berwick Cemetery Association is a 501© (13) non-profit organization, making all donations tax deductible. If you would like to donate, please send to:

South Berwick Cemetery Association
Attn: Dawn Chase
PO Box 245
South Berwick ME 03908

Respectfully submitted,

Suzanne Roberge, President
Scott Brown, Superintendent
Dawn Chase, Treasurer
Paul Hussey, Jr.
Dana Hughes
Robin Hilton

SOUTH BERWICK PUBLIC LIBRARY

2024 presented a number of challenges but brought exciting changes as well. Lorena moved from part-time library assistant to our full-time Adult Services Librarian in July. She has significantly enhanced our adult programming and has begun much-needed reorganization and maintenance of the nonfiction section. We brought Sophia St. Cyr on board as our library page. Sophia is a freshman at Marshwood high school and is very involved in theater. She is responsible for shelving books and helps out with other library tasks as needed.

The state-wide van service that transports materials between libraries was halted over the summer due to contract negotiations. Lee made arrangements with several local libraries and was able to fill book requests for South Berwick patrons on a limited basis with his vehicle. Were appreciate the Rice library in Kittery, York Public Library, Rollinsford Public Library, South Portland Public Library, Curtis Memorial Library in Brunswick, and DA Hurd Library in North Berwick, who all lent books to South Berwick during the van suspension period.

Maureen gave birth at the end of October to a healthy baby boy named Casper and she went on maternity leave for the remainder of the year. Lorena and Lee changed schedules and responsibilities to cover her absence and Julia Cals was hired as a temporary library assistant to help out for the period that Maureen was gone. With a background in customer service and art, and enthusiasm for working with children, Julia was a huge help. Towards the end of the year, staffing became precarious with illnesses and bereavement, but we pulled through.

Our first annual Storybook Ball in February was a hit! Lots of hard work went into decorating and preparing 4 areas of the library for storybook-themed games, crafts, and food. There was a life-size Candyland game, a potion making room, a Jack and the Beanstalk-themed ball tossing game, and an Alice in Wonderland-themed room with a multitude of delicious snacks, many generously donated by local bakers.

Summer Reading ‘24 was very successful. We estimate 150 attendees at our kickoff event, and we had around 80 people sign up that day. We had over 200 people sign up by the end of the summer. A raffle was introduced, which was very popular. Lindsay and Her Puppet Pals performed at the library, drawing a crowd of 51 and Wildlife Encounters drew 123 attendees!

The Friends of South Berwick Library continued to make vital contributions to the library. The book sale in October raised $2,500 for library programming and services and the election bake sale raised $2,000. Thank you, Friends! The Friends also contributed to library programming, bringing authors to the library and a Valentine’s Day concert by the Granite State Ringers.

Other programs in 2024 included Fairy Houses, Yoga, Read ‘til You Bleed, and visits by Kathy Gunst and John Gianforte from UNH. The community room and break room were refurbished with new paint, all of our public computers were replaced, and we updated our website to include all of our programming for the calendar year and banner images to promote upcoming events and initiatives. Thanks to staff, volunteers, the Friends, the Advisory Board, and the town for another great year!

Respectfully submitted,

Lee Shaw

Library Director



Lorena, Teddy, Lee, and Maureen at the 2nd annual Storybook Ball, Feb. 22, 2025

2024 HIGHLIGHTS

SOUTH BERWICK RECREATION

· **826** Program Registrations · **26** Programs ·
· **220** Senior Center Members ·

OUR PROGRAMS AND EVENTS ENGAGED MORE THAN

1,796

Children, Youth, Adults, and Seniors in our Community

Youth Snapshot

646 # of youth registrations processed
297 Soccer registrations with
46 volunteers (coaches and referees)
154 After-school enrichment registrations
41 participated in MMS Gunstock ski trip

Adult/Senior Snapshot

206 Adult program registrations
16 sessions of adult programs offered
215 Senior Center memberships
40 participants for monthly trips

South Berwick SENIOR CENTER

Provided **170** Discounted Tickets

Hockey Games, Theater Tickets, Aquaboggan, Funtown/Splashtown

Camp Highlights

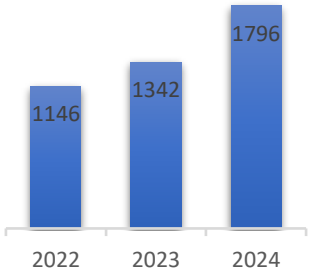
Rec Summer Camp
91 participants
662.9 miles traveled on trips
100% summer camp counselors CPR/First Aid Certified



Challenger Soccer Camp
113 participants

Community Events

37% Increase in Event Participation in last 2 years



Egg Hunt, Santa breakfast, North Pole Calling, Hockey Games, Theater Tickets, Strawberry Run and Walk

Powderhouse Ski Hill

Open April 4:
latest day on record!

Strawberry Run

292 Runners/Walkers
53 more participants than in 2023

We didn't do it alone…

+ 118 VOLUNTEERS

CONTRIBUTED MORE THAN

5,410 HOURS OF SUPPORT

Breakfast with Santa, Easter Egg Hunt, North Pole Calling, Powderhouse Hill, Senior Center, Youth Soccer, Adult Soccer, Strawberry Run & Walk

Our 2024 Sponsors:

Village Motors * Great Works Chiropractic
Atlantic Dental Associates * Backwater Plumbing * Coastal Fitness * Dunkin' * Dynamic Solutions * Edward Jones – South Berwick
First Parish Federated Church * Great Northern Builders * H2O Care Home * Odd Fellows Tavern * P. Gagnon & Sons
Roaring Brook Consultants * Southern NH Hydroelectric * Village Veterinary Clinic
Aubrey's Coffee House & Bakery * Civil Consultants * Eastern Propane & Oil * Fogarty's Restaurant * Generation Homes
GRIT Fitness * Hussey Septic * Kennebunk Savings Bank * Lauren Hussey Realtor * Piscataqua Landscaping & Tree Service
Portland Street Service Center * Renaud Trucking, Inc * Runners Alley * Schumacher Creative Designs
Seacoast Printing * South Berwick Water District * Weathervane Seafoods
Aggies Ice Cream * Lee Franks * Portland Sea Dogs

Nicole Drake
Recreation Director

Alanna Carlin
Program Coordinator

Mona Stankovich
Senior Center Director

Janet T. Mills
GOVERNOR

STATE OF MAINE
OFFICE OF THE GOVERNOR
1 STATE HOUSE STATION
AUGUSTA, MAINE
04333-0001

Dear Maine Resident:

I have always been guided by the belief that to strengthen our state, we have to invest in our greatest asset: the people of Maine. With the support of the Legislature, my Administration has been investing in what people need to succeed, like job training, child care, health care, education, broadband, and housing.

We are seeing results — small businesses are expanding their operations; people are moving here to work and raise their families; and graduates are staying in Maine to pursue rewarding, life-long careers. These are all encouraging signs that are reflected in the strength of our economy. In fact, Maine has one of the best rates of economic growth in the nation.

That's good news, but I know that not everyone is feeling the benefits of our strong economy. The cost of living in Maine, as in much of America, is too high. The price of fuel, the cost of supplies, utilities and labor have driven up expenses for families across the country and impacted the budgets of towns, counties and nearly every state, including Maine.

I want everyone to benefit from the availability of good jobs, a good public education, and good health care in our state. That is why I have put forward a balanced budget proposal that proposes some savings and certain targeted revenue increases to maintain things we all support, like the state paying 55 percent of the cost of education and 5 percent municipal revenue sharing, to keep all these costs from being passed along to property taxpayers.

We have made good progress over the past six years to ensure that every person in Maine can find a good-paying job in a rewarding and stable career; go to the doctor when they feel sick because they have health insurance; and have the peace of mind that their children are safe at home and at school.

I look forward to working with communities and citizens across the state to solve problems, manage our finances, and keep our people healthy and safe.

Sincerely,

Janet T. Mills
Governor

PRINTED ON RECYCLED PAPER

PHONE: (207) 287-3531 (VOICE)
TTY USERS CALL 711
www.maine.gov
FAX: (207) 287-1034

SUSAN M. COLLINS
MAINE

413 DIRKSEN SENATE OFFICE BUILDING
WASHINGTON, DC 20510–1904
(202) 224–2523
(202) 224–2693 (FAX)

United States Senate

WASHINGTON, DC 20510–1904

COMMITTEES:
APPROPRIATIONS
Vice Chair
HEALTH, EDUCATION, LABOR, AND PENSIONS
SELECT COMMITTEE ON INTELLIGENCE

Dear Friends:

It is an honor to represent Maine in the United States Senate, and I welcome this opportunity to share several key accomplishments for our state from the previous year.

As Vice Chair of the Appropriations Committee, I have secured nearly $580 million for 230 projects across all of Maine's 16 counties to promote job creation, workforce training, and economic development; expand access to health care; support law enforcement; improve public education and infrastructure; and protect our environment. As the new Congress begins, I am honored to be taking the helm of the Committee, the first Mainer to do so in nearly a century, and I remain committed to ensuring that federal spending produces real results for our state and nation.

Maine has the oldest average age in the country, which is why I have long prioritized health-focused legislative efforts. There were more than 1,860 health care bills introduced during the 118th Congress. Only 15 health care bills were signed into law, and I was a lead sponsor of five of them. These bills will enhance care for individuals with Alzheimer's, autism, and substance abuse issues through improved research funding, strengthened public health programs, and increased support for rural first responders.

Another important bill that I coauthored was the *Social Security Fairness Act*. Since 2003, when I led the first-ever Senate hearing on the Windfall Elimination Provision and the Government Pension Offset, I have sought to end these provisions of the *Social Security Act* that unfairly reduce the Social Security benefits that public employees or their spouses have earned. I am pleased to say that with the passage of my bill, the *Social Security Fairness Act*, in December, public sector retirees will now receive the full Social Security benefits they have earned.

When the Maine way of life was under threat, I was certain to defend the interests of our state. I worked to protect Maine's potato farmers when the Department of Agriculture tried to reclassify the potato from a vegetable to a grain. I thwarted efforts to consolidate USPS mail operations at the Hampden postal facility, which would have disrupted mail delivery throughout our state. I sounded the alarm with leaders at the FBI and Departments of State and Treasury on the spate of illicit marijuana growing operations that are destroying properties and providing refuge to foreign criminals in our state. Following damage to our working waterfronts after last winter's storms, I secured $15 million to help fishing communities recover. I championed funding to support the Maine Air National Guard base, Bath Iron Works, and Portsmouth Naval Shipyard.

As of last December, I have cast more than 9,100 consecutive votes, continuing my record of never missing a roll-call vote since my Senate service began in 1997. My ranking as the most bipartisan Senator reflects Maine's tradition of working with a spirit of cooperation and respect.

My highest priority as a Senator is to ensure that Maine's needs are met. If ever I can be of assistance to you, please contact one of my state offices or visit my website at collins.senate.gov.

Sincerely,

Susan M Collins

Susan M. Collins
United States Senator

ANGUS S. KING, JR.
MAINE

133 HART SENATE OFFICE BUILDING
(202) 224–5344
Website: https://www.King.Senate.gov

United States Senate

WASHINGTON, DC 20510

COMMITTEES:
ARMED SERVICES
CHAIRMAN, STRATEGIC FORCES SUBCOMMITTEE
ENERGY AND NATURAL RESOURCES
CHAIRMAN, NATIONAL PARKS SUBCOMMITTEE
INTELLIGENCE
VETERANS' AFFAIRS

January 1, 2025

Dear Friends,

Each year comes with renewed hope – to celebrate each other's successes and care for each other in times of need. I am thankful to each town in Maine for their commitment to their communities, to their citizens, and to this country. We always work together to get things done. This past year was no different.

First, it was a true honor to be reelected to the United States Senate for another six-year term. Throughout my travels around the state, I heard many concerns about the cost of living and affordability of housing. Many of you also shared your concerns about access to medical and mental health services. The *Inflation Reduction Act* has been incredible for older people in Maine – Medicare is finally negotiating lower prices for prescription drugs, on top of the $35 per month cap for insulin that took effect in 2023. We have an opportunity to build on what we have in common and do what Maine people do best; we will continue to help each other and lead through example.

I have also been consistently working to help our veterans. My team has repeatedly been successful in securing long-overdue recognition of military medals for many of Maine's combat veterans and working to resolve issues with claims, travel pay, and access to healthcare and benefits our veterans earned through their selfless service to our country. I have also worked with my Veterans Affairs and Defense partners in Washington to successfully pass a national defense bill that strengthens our national security, takes care of our service members, and supports Maine businesses from Aroostook to York County.

I am also thankful to have such an incredible team across Maine available to you for hurdles you may face with the federal government. Whether it be veteran issues, social security problems, student loans, immigration, IRS and more, please never hesitate to reach out to my offices in Presque Isle, Bangor, Augusta, Portland, or Biddeford and allow us the chance to be part of your solutions.

Together, over the next six years, I know we can continue to build a stronger, brighter future for our great state. Thank you for being one of the reasons Maine is so special; it is not only a pleasure to serve you — it is a pleasure to know you. Mary and I wish you a happy and safe 2025.

Best Regards,

ANGUS S. KING, JR.
United States Senate

AUGUSTA
40 Western Avenue, Suite 412
Augusta, ME 04330
(207) 622–8292

BANGOR
202 Harlow Street, Suite 20350
Bangor, ME 04401
(207) 945–8000

BIDDEFORD
227 Main Street
Biddeford, ME 04005
(207) 352–5216

PORTLAND
1 Pleasant Street, Unit 4W
Portland, ME 04101
(207) 245–1565

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Mark W. Lawrence
Senator, District 35

THE MAINE SENATE
132nd Legislature

3 State House Station
Augusta, Maine 04333

March 17, 2025

Dear Friends and Residents of South Berwick,

Thank you for the opportunity to continue serving as your State Senator. I'm proud to represent our communities in Augusta, and I will work hard to represent us well. It's great to be back in the State House and I look forward to continuing to advance our district's priorities in my fourth and final term.

On Wednesday, December 4, 2024, I was sworn in to the 132nd Maine State Legislature. The following week, I received my committee assignments. I'm excited to share that I have been reappointed to serve as Senate chair of the Energy, Utilities and Technology Committee. I take this role seriously and look forward to working with my colleagues to help lower energy costs, modernize our infrastructure and support our transition to clean energy. I am also serving as Senate chair of the Legislature's Franco-American caucus.

This district means a lot to me. This is where I grew up and where I chose to raise my own family. I have spent my career as an advocate for justice, safety and accountability – working at local and state-wide levels to build strong communities and a good, sustainable future for our children and grandchildren. I look forward to continuing to put these skills to work for you.

The Legislature is currently in session and meeting regularly through June. Remember that I am a resource for you all year. If you need help contacting a state agency or want to share a comment or concern, please don't hesitate to reach out. You can call my Senate office at (207) 287-1515 or send me an email at Mark.Lawrence@legislature.maine.gov.

It remains my honor to serve as your voice in the Maine Senate.

Sincerely,

Mark W. Lawrence

Senator Mark W. Lawrence
Senate District 35
Proudly representing Eliot, Kittery, Ogunquit, South Berwick and York in the Maine Senate

Chair, Energy, Utilities and Technology Committee
*State House (207) 287-1515 * Fax (207) 287-1585 * Toll Free 1-800-423-6900 * TTY 711*
*Mark.Lawrence@legislature.maine.gov * legislature.maine.gov/senate*

2354 Rayburn House Office Building
Washington, DC 20515

Phone: 202-225-6116
Fax: 202-225-5590

www.pingree.house.gov

Committee on Appropriations
Subcommittees:
Interior, Environment, and Related Agencies, Ranking Member
Agriculture, Rural Development, and Related Agencies
Military Construction, Veterans Affairs, and Related Agencies

Chellie Pingree
Congress of the United States
1st District Maine

Dear Friends,

As we welcome the New Year, I want to extend my sincerest well wishes for 2025: to you, your loved ones, and your community. I'd also like to share an update on what my team and I have been working on—and how we intend to continue serving Maine's First District in the next Congress.

One year ago, our state was reeling from a series of unprecedented winter storms. Thanks to the efforts of local, state, and federal officials, we're starting to rebuild. The Federal Emergency Management Agency and the Small Business Administration approved more than $10.7 million in federal assistance for Maine households, businesses, and homeowners in the months following the storms. In addition, Maine received a $69 million grant from the National Oceanic and Atmospheric Administration to support the climate-resilience goals outlined in *Maine Won't Wait*. More help is needed, no doubt, and I will continue to advocate for the support our state deserves. For more information about available resources, go to Pingree.house.gov/disasterresources.

In 2024, $1.7 billion in federal grant funding came to Maine—encompassing everything from conservation efforts and home-heating assistance to resilient infrastructure and affordable housing. My team was able to secure $1.4 million in refunds for Maine taxpayers, along with $639,000 in Social Security benefits. We also helped thousands of constituents file for work permits, veterans benefits, and passports, and wrote countless letters of support on behalf of our constituents.

I'm so proud of what we achieved in 2024, and I'm fully committed to building on those accomplishments in the 119th Congress. As ever, my team and I are ready to assist however we can. Please don't hesitate to reach out to my Portland office at (207) 774-5019, or by visiting pingree.house.gov/contact. We're also happy to provide information related to Congress's annual Community Project Funding (CPF) process, which allows nonprofits and local governments to apply for federal funding for specific projects. For more info, go to Pingree.house.gov/communityprojectfunding.

I'm deeply honored that voters have chosen me to represent them once again in the U.S. Congress. It is a responsibility I will never take lightly—and a privilege I will always cherish.

Sincerely,

Chellie Pingree
Member of Congress

2 Portland Fish Pier, Suite 304
Portland, ME 04101
Phone: 207-774-5019
Fax: 207-871-0720

108 Main Street
Waterville, ME 04901
Phone: 207-873-5713
Fax: 207-873-5717

HOUSE OF REPRESENTATIVES
2 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0002
(207) 287-1400

Dear South Berwick Neighbors:

It is an honor to have the opportunity to serve you in the Maine House of Representatives. Over the next two years, we will be working hard as your advocates in Augusta to make life better for everyone in our district and in our state.

As of this writing, the first session of the 132nd Legislature has begun. We have a lot of work ahead of us, which will include doing more to lower costs for Maine families, building an economy that works for everyone, increasing access to housing and health care, and more. We are looking forward to working with all of our colleagues to tackle these challenges head-on.

Our most significant priority will be crafting a two-year state budget, which will shape the direction of our state in the near future. We will be fighting to ensure that the budget includes policies that will provide relief and make it easier for more Maine families to build their lives here. Some of our other top goals for the budget include addressing the housing crisis, creating a fair and robust economy, protecting our natural resources and making it easier for families to make ends meet.

Rep. Roberts has been appointed to serve as House chair of the Inland Fisheries and Wildlife Committee, where she works with a bipartisan group of lawmakers to protect and promote our state's outdoor industries and heritage. Additionally, she is serving on the Legislature's newly formed Housing and Economic Development Committee. The committee oversees MaineHousing, portions of the Maine Department of Economic and Community Development, and policy related to alleviating Maine's current housing shortage and strengthening Maine's economy.

Rep. Meyer serves as the House chair of the Health and Human Services Committee, which is responsible for policy regarding MaineCare, mental and behavioral health services, home- and community-based support services, child care, social safety net programs, child safety and welfare, hospitals and nursing facilities, among many other issues.

If there is anything either of us can do to assist you or your family, we encourage you to reach out. We each enjoy connecting with our constituents – whether you have concerns about local matters, questions about state programs or would like to discuss thoughts on legislation. Our emails are Michele.Meyer@legislature.maine.gov and Tiffany.Roberts@legislature.maine.gov.

We are so grateful to be entrusted with this great responsibility, and we look forward to connecting with you over the next two years.

Best regards,

Michele Meyer
State Representative

Tiffany Roberts
State Representative

TOWN OF SOUTH BERWICK
TOWN MEETING
MAY 21, 2024

Pursuant to the foregoing warrant, the inhabitants of the Town of South Berwick, qualified to vote in Town affairs, assembled at the Town Hall on Tuesday, May 21, 2024 and transacted the following business. The meeting was called to order at 6:50pm by the Town Clerk.

Council members present included Chair Mallory Cook, Vice Chair John James, Jeffrey Minihan, Jessica Cyr, and Melissa Costella. Town Manager Tim Pellerin and Assistant Town Manager Jennifer Janelle were also in attendance. There were approximately 150 voters present.

ARTICLE 1: Mark Lawrence was nominated as moderator, received three votes of three votes cast, was elected and duly sworn by the Clerk.

Mr. Lawrence stated we would be using the Maine Moderators Manual and explained the process and methods for voting.

ARTICLE 2: Mallory Cook made a motion to authorize the Town Council to dispose of tax-acquired property in any manner in which the Town Council deems to be in the best interests of the Town. Jessica Cyr seconded the motion.

No discussion. Article 2 passed unanimously.

ARTICLE 3: Jessica Cyr made a motion to authorize the Tax Collector to charge and collect interest at a rate of eight and one-half (8.5) percent per annum on all unpaid taxes not paid by the due dates, with one-half of the taxes due on September 30, 2024 and one-half due on March 31, 2025. John James seconded the motion.

No discussion. Article 3 passed unanimously.

ARTICLE 4: John James made a motion to authorize the Tax Collector to accept prepayment of taxes not yet due or assessed. Any excess paid in over the amount finally assessed shall be repaid at zero (0) percent interest. Jeffrey Minihan seconded the motion.

No discussion. Article 4 passed unanimously.

ARTICLE 5: Jeffrey Minihan made a motion to authorize the Tax Collector to continue an Eight (8) month payment plan known as the “Tax Club”, with interest waived for all members of the Club making regular payments in accordance with the rules and regulations governing said Club. Melissa Costella seconded the motion.

No discussion. Article 5 passed unanimously.

ARTICLE 6: Melissa Costella made a motion to set the rate of interest paid on over-payment of taxes due to abatement at four and a quarter (4.25) percent per annum as allowed per MRSA 36 §506A. Mallory Cook seconded the motion.

No discussion. Article 6 passed unanimously.

ARTICLE 7: Mallory Cook made a motion to appropriate from the Undesignated Fund for the payment of property tax abatements (and applicable interest) granted during this fiscal year. Jessica Cyr seconded the motion.

No discussion. Article 7 passed unanimously.

ARTICLE 8: Jessica Cyr made a motion to authorize the deposit of all proceeds from the Parking Lease Agreement between the Town and Avesta Young Street LP, dated December 12, 2014, and December 22, 2015, into a non-lapsing designated reserve account and to appropriate and expend those funds to pay

the costs associated with the repair and maintenance of said parking lot. John James seconded the motion.

Jerome Bshara, Earls Rd, asked who owns the lot and how much do we collect per year? Jennifer Janelle explained that the lot is owned by the Town and we collect approximately $5,300 a year that goes into a reserve account to cover maintenance costs.

Article 8 passed unanimously.

ARTICLE 9: John James made a motion to allow the Town Council to utilize funds from the TIF Account for the purposes denoted in the Final TIF Agreements approved in 2023. Jeffrey Minihan seconded the motion.

Bob Johnson, Berwick Rd, asked to define TIF. Tim Pellerin explained TIF is an acronym for Tax Increment Financing. Article 9 passed unanimously.

ARTICLE 10: Jeffrey Minihan made a motion to raise and appropriate $1,650,972 from general taxation and other revenue sources for Police Services. Melissa Costella seconded the motion.

Jerome Bshara, Earls Rd, asked why this budget shows an increase of about 16.6%. Mallory Cook explained that the increase is primarily due to the approved 2 additional full-time officers and the benefits.

Article 10 passed unanimously.

ARTICLE 11: Melissa Costella made a motion to raise and appropriate $917,671 from general taxation and other revenue sources for Emergency Services. Mallory Cook seconded the motion.

Jerome Bshara, Earls Rd, asked why this budget shows many large increases. Mallory Cook explained that the increases are primarily due to the new contract for rescue services; the increases are out of our control and the services are important. There was a rate increase with water services. The fire chief's position went from part time to full time.

Article 11 passed unanimously.

ARTICLE 12: Mallory Cook made a motion to raise and appropriate $2,063,937 from general taxation and other revenue Sources for Public Works. Jessica Cyr seconded the motion.

Tamre Steinhauer, Hill Dr, asked if we are closer to deciding whether to continue the transfer station or convert to single stream. Mallory Cook explained the project is still being researched and we will continue use of the transfer station.

Richard Lusenhop, Hill Dr, asked why the food pantry item line so low? John James explained the pantry is mostly ran by donations and the town covers the cost of sewer for the building per contract.

Rob Bernier, Mountain Rd, asked how does the town hall item line go along with the current Town Hall Project; is it for maintenance? Mallory Cook explained that this will always be a line item for the ongoing maintenance of the building.

Article 12 passed unanimously.

ARTICLE 13: Jessica Cyr made a motion to appropriate $99,800 from DOT Highway Block Grant (URIP/LRAP) and raise and appropriate $558,200 from general taxation and other revenue sources, a total of $658,000, Capital Improvements –

Roads and Road Bond Debt. John James seconded the motion.

No discussion. Article 13 passed unanimously.

ARTICLE 14: John James made a motion to appropriate $900,000 from the Undesignated General Fund and to raise and appropriate $1,869,710 from general taxation and other revenue sources, a total of $2,769,710, for General Government. Jeffrey Minihan Seconded the motion.

Jerome Bshara, Earls Rd, asked if we could raise the proposed $900,000 figure, Mallory Cook explained that we are required to maintain at least $3.3 million in the account to cover the monthly costs from the school and stay in balance.

Jerome Bshara, Earls Rd, asked if he could make a motion to increase the amount. It was explained that during this type of meeting you may only vote to decrease the amount, not increase. To give input and possibly change the amounts to be voted on you would need to be a part of the budget proceedings prior to Town Meeting.

Debbie Garrett, Paul St, asked if the Town Manager item line was salary and benefits for one person. Mallory Cook explained it's not one person's salary and that it includes his staff, travel expenses, training expenses, phone, expense, fuel. Debbie followed up asking if that is the same reasoning for the Town Clerk. Mallory Cook confirmed that is correct.

Steve Einstein, Front St, asked about the undesignated fund balance buffer and if the town has a tax overlay account as well to cover costs not covered by taxes. Mallory Cook explained they do have a tax overlay account and doesn't come into play until August when the mil rate is set and doesn't affect our budget at this point in the process. Steve followed up with are you using the overlay account to cover shortfalls? Mallory explained that the overlay is used to cover tax abatements every year. Jennifer Janelle further explained that the overlay account is funded by the undesignated fund account after the mil rate is set in August. Tim Pellerin added that the overlay account is strictly used for abatements only and not used on any expense items within the budget. That is what the undesignated fund account is for and it needs to be approved by the voters. We use baseline budgeting not per line-item budgeting, which allows us to flex with expenses.

Rob Harper, Tamarack Dr, asked if we increased the amount appropriated from undesignated fund could we then decrease the general taxation and other revenue services amount to offset the amounts. Moderator Mark Lawrence referred to the guide to Town Meeting explaining that we can't increase the numbers presented because they are capped amounts, the warrant has an exact sum and may not go higher.

Tiffany Roberts, Buttonwood Rd, asked to clarify capped amounts; Just to raise, just to appropriate, or to raise and appropriate is capped? Moderator Mark Lawrence confirmed that is correct.

Jerome Bshara, Earls Rd, asked why the tax assessment line increased by about $25,000. Mallory Cook explained the $25,000 was allocated to a full-time assistant.

Article 14 passed unanimously.

ARTICLE 15: Jeffrey Minihan made a motion to raise and appropriate $526,727 from taxation and general revenue sources for Debt Service. Melissa Costella seconded the motion.

Elita Galvin, Beaver Dam Rd, asked what is the Young St debt? Jennifer Janelle explained it's for the Library.

Tamre Steinhauer, Hill Dr, asked how much longer we will have the Library Construction Debt. Jennifer Janelle explained that the last Young Street debt payment will be in November of 2027; fiscal year 2028 and the last Library Construction debt payment will be in November of 2025; fiscal year 2026.

Article 15 passed unanimously.

ARTICLE 16: Melissa Costella made a motion to raise and appropriate $195,845 from general taxation and other revenue sources for Code Enforcement and Health Department. Mallory Cook seconded the motion.

No discussion. Article 16 passed unanimously.

ARTICLE 17: Mallory Cook made a motion to raise and appropriate $481,065 from general taxation and other revenue sources for Public Welfare. Jessica Cyr seconded the motion.

Jerome Bshara, Earls Rd, questioned the 15% increase for the Library. Mallory Cook explained that most of the increase is due to increasing hours being post covid and that includes the 3.3% cost of living increase.

Article 17 passed.

ARTICLE 18: Jessica Cyr made a motion to raise and appropriate $582,275 from general taxation and other revenue sources for Capital Improvements - Reserves. John James seconded the motion.

Jenna Leonard, Main St, asked if the Town Clerk Record Preservation line item was used to update voter rolls. John James explained that its used to preserve the Town Records dating back 100+ years. Tyanne Giambusso added that the preservation of records is for vitals and meeting records. Jenna followed up asking if any budget line item is used for voter roll updates. John James answered that there is no item line for voter roll updates.

Article 18 passed unanimously.

ARTICLE 19: John James made a motion to apply the following amounts from Excise Taxes $1,445,000, Non-Tax General Fund Revenues $1,604,489, Revenue Sharing $1,255,000, BETE Reimbursement $13,000 and Homestead Exemption Reimbursement $450,000 Totaling $4,767,489 to use toward the 2024/2025 Budget Appropriations, thereby decreasing the amount to be raised by taxation. Jeffrey Minihan seconded the motion.

Debbie Garrett, Paul St, asked what is BETE. Tim Pellerin asked for Verna Sharpe, Assessing Agent to explain. Verna explained that BETE stands for Business Equipment Tax Exemption. The state will reimburse the Town a percentage of the revenue lost due to BETE on items accepted. Debbie followed up with asking if we already have these funds or are they anticipated? Tim Pellerin answered that the funds are anticipated.

Article 19 passed unanimously.

ARTICLE 20: Mallory Cook made a motion to appropriate up to $200,000 from the Undesignated Fund to the Great Works Regional Land Trust to support public access to the Salmon Falls Tidal Water property on Oldfields Road. The Town's funds will be used for stewardship startup costs related to the Salmon Falls Tidal Waters project to include developing a management plan, engineer and construct a parking area, trails, viewing areas, signage, and informational and educational kiosks. The Town Council will review and authorize for such costs

submitted by the Great Works Regional Land Trust, within the discretion of the council. This Warrant Article replaces the fall 2022 decision by voters to approve $250,000 in Undesignated Funds to purchase lands for this project.

Steve Einstein, Front St, asked what is the projection of undesignated fund balance at the end of the year. Mallory Cook explained that we are expecting to deposit an estimated $700,000 back into the account, bringing the balance to about $8.2 million. Steve followed up with asking if the purpose of the undesignated fund is to overcharge individual departments and items to have the balance at a sufficient amount to use again the following year. Mallory Cook explained that its not the purpose of the account but the approach the council has been taking that past few years to help with tax burdens.

Audrey Fortier, Rodier Rd, stated this article is like a blank check and there is nothing saying where the $200,000 is going exactly. John James explained that he asked for the language presented for the council to be able approve the projects the funds are being used up to $200,000.

John Costella, Boyds Corner Rd, asked if the land was finalized in purchase. Mallory Cook asked for Tin Smith, Vice President of Great Works Regional Land Trust to answer. Tin explained that 1 parcel of land was finalized January 10th, 2024 and the other 2 parcels are awaiting grant funds to finalize this summer.

Shelly Landry, Fifes Ln, asked if the warrant article fails what happens to the land. Mallory Cook explained the land will still be acquired and the project would continue but with a gap in stewardship. Tin confirmed that is accurate.

Debbie Garrett, Paul St, asked if there is an agreement from the previous landowners stating you must do the stewardship on the land. Tin explained there is no agreement they would still have the land but would need to raise the funds needed in another way delaying project plans. Debbie followed up asking if we could table the vote. Mallory Cook explained that we can't table it. The reason the article question is being voted on today was due to the timeline for the grants.

It was further explained, the original amount of $250,000 previously approved by the voters to purchase land wasn't used for the purchase due to the donation hence bringing the decision back to the voters for approval. The council voted 4-1 to direct the question to the voters at Town Meeting.

Tiffany Roberts, Buttonwood Rd, asked if other municipalities contribute to stewardship, and what does South Berwick contribute. Tin explained that all 6 municipalities contribute and South Berwick has contributed 25,000 and a piece of property that is now used for parking.

Mike Lassel, Paul St, asked if federal grant funds are contingent upon getting South Berwick to contribute. Tin explained that there has been town support but it is not required.

Rheinhold Holton, Emerys Bridge Rd, has money been appropriated in the past to GWRLT for uses besides purchasing. Tin answered no, GWRLT has only received the $25,000 for a purchase and a land donation.

Catherine Allen, York Woods Rd, asked if this article is asking for 80% of what was approved in 2022. Mallory Cook explained that the language used in 2022 was specific and where the land was donated it made the original vote null and void. The $250,000 was never dispensed. Since the use of funds has changed, it was decided as a council to bring the question back to the voters.

Rob Bernier, Mountain Rd, explained that when we voted on it originally it wasn't to develop the land but to purchase it for conservation purposes. We should stay off the property.

Tamre Steinhauer, Hill Dr, explained she has attended previous meetings regarding the request of $200,000 from GWRLT but never gave any timelines, or a plan of action to now find out that they haven't fully acquired the properties. There needs to be some accountability held.

Jerome Bshara, Earls Rd, stated that GWRLT is a great asset to the community and is shocked by the debate of such a low number compared to the others presented.

Patricia English, Academy St, expressed that the project at hand will help connect the trail system, and bring more people to town. This is a bang for our buck.

Kyle Holton, Emerys Bridge Rd, expressed that there are people upset with how Agamenticus was developed with kiosks and other upgrades and that we don't need this in town "the land isn't going anywhere" and asks to wait on a more distinctive plan before moving forward.

Carl Pehrsson, Emerys Bridge Rd, expressed that the sentence within the article explains where the money is coming from "The Town Council will review and authorize for such costs submitted by the Great Works Regional Land Trust, within the discretion of the council"

Article 20 passed unanimously

ARTICLE 21: Jeffrey Minihan made a motion to increase the property tax levy limit of $5,854,945 established for the Town by State law in the event that the municipal budget approved under the preceding articles will result in a tax commitment that is greater than that tax levy limit. Melissa Costella seconded the motion.

The Moderator explained that based on the prior votes, Article 20 is not necessary. Motions must be made in the affirmative, so we have a motion and a second, but in this case, we want to vote the article down.

Article 21 was voted on and failed unanimously.

ARTICLE 22: On a motion by John James, seconded by Jessica Cyr, it was unanimously voted to adjourn the meeting at 8:37pm.

Tyanne Giambusso
Town Clerk

Budget Expense Report FY26

Draft

	Budget FY25	Budget FY 26	Difference
TOWN COUNCIL	$ 9,250	$ 9,250	**$0**
TOWN MANAGER	$ 246,925	$ 269,450	**$22,526**
TOWN CLERK	$ 173,018	$ 200,198	**$27,180**
FINANCE	$ 139,659	$ 141,935	**$2,276**
COMPUTER	$ 70,733	$ 80,190	**$9,457**
ADMINISTRATION	$ 243,699	$ 238,860	**-$4,839**
TAX ASSESSMENT	$ 164,826	$ 167,487	**$2,661**
CODE ENFORCEMENT	$ 102,788	$ 102,661	**-$127**
PLANNING	$ 91,807	$ 31,735	**-$60,072**
ZONING BOARD OF APPEALS	$ 750	$ 750	**$0**
FIRE DEPARTMENT	$ 392,922	$ 565,925	**$173,003**
WATER ASSESSMENT/HYDRENTS	$ 329,709	$ 374,675	**$44,966**
EMERGENCY/RESCUE SERVICES	$ 195,040	$ 294,731	**$99,691**
HISTORIC DISTRICT COMMISSION	$ 500	$ 500	**$0**
CONSERVATION COMMISSION	$ 4,750	$ 4,750	**$0**
STREET LIGHTS	$ 7,500	$ 8,000	**$500**
FOOD PANTRY	$ 200	$ 200	**$0**
COMMUNITY CENTER	$ 80,512	$ 82,403	**$1,891**
TOWN HALL	$ 110,712	$ 81,741	**-$28,971**
PUBLIC PARKS/FIELDS/MONUMENTS	$ 66,735	$ 66,934	**$199**
TOWN GARAGE	$ 36,100	$ 40,400	**$4,300**
POLICE DEPARTMENT	$ 1,606,190	$ 1,749,748	**$143,557**
DISPATCH CENTER	$ 287,055	$ 294,772	**$7,717**
EMPLOYEE BENEFITS	$ 1,714,100	$ 1,868,400	**$154,300**
HIGHWAY DEPARTMENT	$ 1,174,911	$ 1,266,170	**$91,258**
TRANSFER STATION	$ 594,767	$ 663,185	**$68,418**
RECREATION DEPARTMENT	$ 158,541	$ 199,083	**$40,542**
LIBRARY	$ 265,174	$ 289,127	**$23,953**
GENERAL ASSISTANCE	$ 40,800	$ 40,800	**$0**
SOCIAL/CIVIC SERV.CONTRIBUTION	$ 11,500	$ 11,500	**$0**
DEBT -LEASES/BONDS	$ 904,727	$ 1,003,612	**$98,885**
CAPITAL IMPROVEMENTS/RESERVES	$ 862,275	$ 1,219,525	**$357,250**
Total Expenses	**$ 10,088,174**	**$ 11,368,696**	**$1,280,521**

$1,280,521	**Increase in Expenses**
-$608,000	**Less Increased Revenue**
$672,521	**Additional amount from Tax Payers**
6.67%	**Increase in Budget**

Revnue Budget Report FY26

Draft

Revenue Name	Budget FY25	Budget Budget FY26	Difference
INTEREST ON TAXES	$ 17,000	$ 18,000	**$ 1,000**
TAX LIEN COSTS	$ 3,000	$ 2,800	**$ (200)**
VEHICLE EXCISE TAX	$ 1,445,000	$ 1,500,000	**$ 55,000**
BOAT EXCISE TAX	$ 4,500	$ 4,500	**$0**
VEHICLE REGISTRATION	$ 23,000	$ 24,000	**$ 1,000**
TOWN CLERK LICENSES	$ 7,000	$ 8,000	**$ 1,000**
Rents (BMV)	$ 3,600	$ 4,000	**$ 400**
ASSESSING SERVICES	$ 55,000	$ 58,000	**$ 3,000**
STATE HIGHWAY URIP/LRAP	$ 99,800	$ 101,000	**$ 1,200**
VETERANS REIMBURSE	$ 6,400	$ 6,000	**$ (400)**
HOMESTEAD REIMBURSE	$ 450,000	$ 445,000	**$ (5,000)**
BETE REIMBURSEMENT	$ 13,000	$ 13,000	**$0**
TREE GROWTH REIMBURS	$ 18,000	$ 23,000	**$ 5,000**
STATE REV. SHARING	$ 1,255,000	$ 1,275,000	**$ 20,000**
STATE PARK FEE SHARE	$ 300	$ 500	**$ 200**
SNOWMOBILE REIMBURSE	$ 500	$ 500	**$0**
GEN'L ASSIS.REIMBURS	$ 15,000	$ 10,000	**$ (5,000)**
FRANCHISE FEES	$ 35,000	$ 40,000	**$ 5,000**
UNDESIGNATED FUND TR	$ 900,000	$ 1,367,705	**$ 467,705**
INVESTMENT INTEREST	$ 100,000	$ 130,000	**$ 30,000**
ADMIN - MISC.	$ 5,000	$ 10,000	**$ 5,000**
BUILDING PERMITS	$ 45,000	$ 45,000	**$0**
PLUMBING PERMITS	$ 5,000	$ 6,000	**$ 1,000**
SPECIAL USE PERMITS	$ 400	$ 400	**$0**
PLANNING REVIEW FEES	$ 5,000	$ 5,000	**$0**
LICENSE FEES	$ 1,400	$ 5,000	**$ 3,600**
WEAPONS PERMITS	$ 100	$ 100	**$0**
ACCIDENT REPORTS	$ 400	$ 400	**$0**
POLICE DETAIL	$ 25,000	$ 25,000	**$0**
DOG CONTROL	$ 2,000	$ 4,000	**$ 2,000**
SAD35/ SRO REIMBURSMENT	$ 40,000	$ 42,000	**$ 2,000**
PARKING TICKETS	$ 400	$ 500	**$ 100**
ROAD SIGNS	$ 200	$ 200	**$0**
RECYCLING SALES	$ 15,000	$ 15,000	**$0**
DISPOSAL FEES	$ 50,000	$ 55,000	**$ 5,000**
PAY PER BAG DISPOSAL	$ 115,000	$ 125,000	**$ 10,000**
PARKING FEES	$ 6,489	$ 6,684	**$ 195**
BOOK REVENUE	$ 800	$ -	**$ (800)**
Total Revenue	**$ 4,768,289**	**$ 5,376,289**	**$ 608,000** Increase in Revenue

12.8%
Increase in Revenue

TOWN OF SOUTH BERWICK
WARRANT
2025/2026

State of Maine County of York, ss.

TO: Linda Wozny, a Resident of South Berwick in the County of York, State of Maine.

GREETINGS:

In the name of the Town of South Berwick, you are required to notify the inhabitants of said Town, qualified to vote in Town affairs, to assemble at Central School Gym on 197 Main Street in said Town on Tuesday, the 20th of May 2025, at 6:00 o'clock in the evening, then and there to act on the following articles:

ARTICLE 1. To elect a moderator to preside at said meeting. Election to take place at 6:00 p.m. Business session will be held immediately following.

ARTICLE 2. To see if the Town will authorize the Town Council to dispose of tax acquired property in any manner in which the Town Council deems to be in the best interests of the Town.

TOWN COUNCIL RECOMMENDS: Adoption

ARTICLE 3. To see if the Town will vote to authorize the Tax Collector to charge and collect interest at a rate of seven and half (7.5) percent per annum on all unpaid taxes not paid by the due dates, with one-half of the taxes due on September 30, 2025 and one-half due on March 31, 2026.

TOWN COUNCIL RECOMMENDS: Adoption

ARTICLE 4. To see if the Town will vote to authorize the Tax Collector to accept prepayment of taxes not yet due or assessed. Any excess paid in over the amount finally assessed shall be repaid at zero (0) percent interest.

TOWN COUNCIL RECOMMENDS: Adoption

ARTICLE 5. To see if the Town will vote to authorize the Tax Collector to continue an eight (8) month payment plan known as the “Tax Club”, with interest waived for all members of the Club making regular payments in accordance with the rules and regulations governing said Club.

TOWN COUNCIL RECOMMENDS: Adoption

ARTICLE 6. To see if the Town will vote to set the rate of interest paid on overpayment of taxes due to abatement at three and three-quarters (3.75) percent per annum as per MRSA36/506A.

TOWN COUNCIL RECOMMENDS: Adoption

ARTICLE 7. To see if the Town will vote to appropriate from the Undesignated Fund for the payment of property tax abatements (and applicable interest) granted during this fiscal year.

TOWN COUNCIL RECOMMENDS: Adoption

ARTICLE 8. To see if the Town will vote to authorize the deposit of all proceeds from the Parking Lease Agreement between the Town and Avesta Young Street LP dated December 12, 2014 and December 22, 2015 into a non-lapsing designated reserve account and to appropriate and expend those funds to pay any costs associated with the repair and maintenance of said parking lot.

TOWN COUNCIL RECOMMENDS: Adoption

ARTICLE 9. To see if the voters will authorize the Town Council to appropriate and spend funds from the Town's TIF Accounts for the approved project costs included within the Town's approved TIF Development Programs

TOWN COUNCIL RECOMMENDS: Adoption

ARTICLE 10. To see if the Town will vote to raise and appropriate the following amounts for Police Services:

Police Department/Animal Control	$ 1,749,748
Dispatch	294,772
Total	$2,044,520

TOWN COUNCIL RECOMMENDS with a 4-1 vote
Raise and appropriate from general taxation
and other revenue sources $2,044,520

ARTICLE 11. To see if the Town will vote to raise and appropriate the following amounts for Emergency Services:

Fire Department/Emergency Management Services	$ 565,925
Water Hydrants/Fire Protection	374,675
Ambulance/Rescue Services	294,731
Total	$1,235,331

TOWN COUNCIL RECOMMENDS with a 4-1 vote:
Raise and appropriate from general taxation
and other revenue sources $1,235,331

ARTICLE 12. To see if the Town will vote to raise and appropriate the following amounts for Public Works:

Town Hall	$ 81,741
Community Center	82,403
Community Center Food Pantry	200
Highway	1,266,170
Public Parks/Fields/Monuments	66,934
Town Garage Buildings	40,400
Transfer Station	663,185
Total	$ 2,201,033

TOWN COUNCIL RECOMMENDS:
Raise and appropriate from general taxation
and other revenue sources $ 2,201,033

ARTICLE 13. To see if the Town will vote to appropriate $101,000 from the Department of Transportation Highway Block Grant (URIP/LRAP) funds and raise and appropriate the following amounts for Capital Improvements – Roads and Road Bond Debt:

CIP Roads	$ 258,000
Road Bond Debt	370,800
Total	$ 628,800

TOWN COUNCIL RECOMMENDS:

Appropriate from DOT Highway Block Grant (URIP/LRAP)	$ 101,000
and	
Raise and appropriate from general taxation and other revenue sources	$ 527,800
Total	$ 628,800

ARTICLE 14. To see if the Town will vote to appropriate $1,000,000 from Undesignated funds and to raise and appropriate for the following amounts for General Government:

Town Council	$ 9,250
Town Manager	269,450
Town Clerk	200,198
Finance	141,935
Computer	80,190
Administration	238,860
Tax Assessment	167,487
Employee Benefits	1,868,400
Streetlights	8,000
Total	$ 2,983,770

TOWN COUNCIL RECOMMENDS:

Appropriate from Undesignated Fund Balance	$1,000,000
Raise and appropriate from general taxation and other revenue sources	$ 1,983,770
Total	$ 2,983,770

ARTICLE 15. To see if the Town will vote to appropriate from general taxation and other revenue sources the following amounts for Debt Service:

Young Street Debt	$ 32,382
2010 CIP Debt	41,109
Library Construction Debt	92,250
Police Bond	276,865
LED Lighting Library/Community Ctr.	10,587
Town Hall Renovation Bond	122,500
Hwy Equipment	27,139
Hwy Building	29,980
Total	$ 632,812
Raise and appropriate from general taxation and other revenue sources	$ 632,812

ARTICLE 16. To see if the Town will vote to raise and appropriate the following amounts for Code Enforcement and Health Departments:

Code Enforcement	$ 102,661
Planning	31,735
Historic District Commission	500
Zoning Board of Appeals	750
Total	$ 135,646

TOWN COUNCIL RECOMMENDS:
Raise and appropriate from general taxation and other revenue sources $ 135,646

ARTICLE 17. To see if the Town will vote to raise and appropriate the following amounts for Public Welfare:

Social Services/General Assistance	$ 40,800
Social/Civic Contributions	11,500
Recreation	199,083
Conservation Commission	4,750
Library	289,127
Total	$ 545,260

TOWN COUNCIL RECOMMENDS:
Raise and appropriate from general taxation and other revenue sources $ 545,260

ARTICLE 18. To see if the Town will vote to appropriate $367,705 from Undesignated funds and to raise and appropriate the following amounts for Capital Improvements – Reserves:

Highway Equipment	$ 123,250
Office Equipment	10,000
Fire Equipment	212,845
Ambulance Equip ***(One Time Only Set up)***	367,705
Police Equipment	80,000
Transfer Station	20,000
Pedestrian Safety	5,000
Town Buildings Reserve	45,875
Compensated Absence Reserve	10,000
Recreation Fields/Playgrounds	10,000
Town Clerk Record Preservation	1,700
Assessing Town Revaluation	75,150
Total	$ 961,525

TOWN COUNCIL RECOMMENDS with a 4-1 vote:

Appropriate from Undesignated Fund Balance (to cover the ***one time only set up*** for the Ambulance Equipment) $367,705

Raise and appropriate from general taxation and other revenue sources $ 593,820

Total $ 961,525

ARTICLE 19. To see if the Town will vote to apply the following amounts from Excise Taxes, Non-Tax General Fund Revenues, Revenue Sharing, BETE Reimbursement and Homestead Exemption Reimbursement to use toward the 2025/2026 Budget Appropriations, thereby decreasing the amount to be raised by taxation.

TOWN COUNCIL RECOMMENDS THE FOLLOWING APPLICATIONS:

Excise Taxes	$ 1,500,000
Non-Tax General Fund Revenues	2,143,289
State Revenue Sharing	1,275,000
Homestead Exemption Reimbursement	445,000
BETE Reimbursement	13,000
Total	$ 5,376,289

TOWN COUNCIL RECOMMENDS: Adoption

ARTICLE 20.

Shall the Town of South Berwick **(1) Authorize** the Town Council to enter into agreements with Ecomaine for the purpose of operating a solid waste disposal and management program for the Town, including the Addendum to Ecomaine Interlocal Solid Waste Agreement, Joinder Agreement, and Waste Handling and Recycling Agreement, "); **(2) Authorize** the Town Treasurer and the Chair of the Town Council to issue general obligation securities of the Town in in the form of a promissory note in an amount not to exceed $364,535, for buy-in amount that represents a capital contribution to Ecomaine, and appropriate such amount for this purpose; and **(3) Delegate** to the Treasurer and Chair of the Town Council the authority and the discretion to fix the date, maturities, denomination, interest rate, place of payment, form and other details of the securities and of providing for the sale of the securities?

FINANCIAL STATEMENT

Total Town Indebtedness:

A.	Outstanding principal balance of bonds previously issued:		$ 7,074,303
B.	Bonds authorized and unissued:		$ 6,000,000
C.	Anticipated amount of bonds to be issued:		$ 364,535
		Total:	$13,438,838

Costs: At an estimated net interest rate of 0% for a 30-year maturity, the estimated cost of this bond issue will be:

Total Principal :	$364,535
Interest:	$ 0
Total Debt Service:	$ 354,535

Note: 30 payments of $12,151 per year for ownership buy-in.

Validity: The validity of the bonds and the voter's ratification of the bonds may not be affected by any errors in the above estimates, the ratification by the voters is nonetheless conclusive and the validity of the bonds is not affected by reason of the variance.

Timothy E Pellerin

Treasurer
Town of South Berwick

ARTICLE 21. To see if the Town will vote to adjourn the Town Meeting.

Given under our hands in the Town of South Berwick, this 8th day of April 2025 A.D.

_____	_____
Mallory Cook	John J James
_____	_____
Jeff Minihan	William (Bill) Cole
_____	
Melissa Costella	

Tax Collector

2024 Unpaid Real Estate Taxes

15B Old South Road LLC	2,487.67	
Arangio-Lewis, Vincenza	4,105.64	*
Bailey, Marjorie E. et al.	2,264.31	
Boucher, Corine S.	455.77	*
Boulton, Benn M.	2,215.45	*
Chase, Diana L.	1,890.18	
Clark, Phyllis	284.78	
Clews, Christiana E	5,490.47	
Cormier Realty Trust, Brenda Cormier TTE	3,263.85	
Corradina, Arangio Vincenza	14,189.88	
Couture, Janice L.	2,023.46	**
Eastbrook Timber Company, Inc.	293.16	*
Eastbrook Timber Company, Inc.	244.30	
Ernie, Clifford A.	4,516.06	*
Flege, John	4,750.59	*
Hill, Eleanor O.	1,802.79	*
Holton, Carl J.	1,733.57	*
Jones, Bradley R.	2,592.37	
Jones, Bradley R.	1,376.46	
Jones, Bradley R.	7,158.69	
Jones, Bradley R.	8,826.91	
Jones, Bradley R.	4,419.74	
Lawrance, Nathan	3,174.51	*
Leman, Bruce C.	4,507.68	*
Leman, Eric	1,955.10	*
Martin, Tracey	2,789.90	*
McCarthy, Margaret R. Heirs	2,374.49	*
McManus, Matthew J	3,784.56	
Michaud, Troy M & Jamie E	4,777.11	**
Mifflin, Abby L	5,124.72	*
Myers, Kevin	956.50	
Nicholson, David J. Jr.	2,258.73	
Owner Unknown	185.67	
Owner Unknown	166.12	
Owner Unknown	191.25	
Owner Unknown	164.73	
Owner Unknown	157.75	
Owner Unknown	275.01	
Owner Unknown	166.12	
Owner Unknown	258.26	
Parker, Victoria, et al.	2,398.79	*
Sanborn, James E	4,465.80	**
Small, Mary Dawn	2,092.46	*
Smith, Joshua S.	1,876.92	**
Theresa A. Kipp Rev Living	3,914.38	**
Webber, Travis J.	189.86	*
Wheeler, Sheryl	326.66	*
Total	**124,919.18**	

2023 Unpaid Real Estate Taxes

Clews, Christiana E	5091.91	*
Cormier Realty Trust, Brenda Cormier TTE	3,255.51	*
Eastbrook Timber Company, Inc.	290.80	*
Eastbrook Timber Company, Inc.	268.99	*
Flege, John	76.34	*
Michaud, Troy M & Jamie E	4,330.01	*
Owner Unknown	183.20	
Owner Unknown	164.30	
Owner Unknown	190.47	
Owner Unknown	164.30	
Owner Unknown	157.03	
Owner Unknown	273.35	
Owner Unknown	164.30	
Owner Unknown	255.90	
Sanborn, James R	929.29	*
Turner, James R	430.80	*
Webber, Travis J	90.58	*
Total	**16,317.08**	

2024 Unpaid Personal Property Taxes

Early Bird	43.28	*
East Coast Welding & Fabrication LLC	31.41	*
Images Custom Embroidery	46.76	*
Lee Frank's	41.88	
Natures Way Market	43.92	*
NUCO2 Supply LLC	110.28	*
Seacoast Printing Inc.	139.60	*
Subway	924.22	**
Vachon's Auto LLC	69.80	*
Wisely Express Cannabis	209.40	
Total	**1,660.55**	

2023 Unpaid Personal Property Taxes

Butlers Medicinals	219.55	
Lee Frank's	43.62	
Seacoast Printing	29.08	*
Vachon's Auto LLC	36.35	*
Total	**219.55**	

All taxes were outstanding as of June 30, 2024
* indicates paid in full after June 30, 2024
** indicates partial payment after June 30, 2024
Payments posted through April 7, 2025

Tax Collector (continued)

2022 Unpaid Personal Property Taxes

10 Butler Street LLC	63.71 *
Abby Chic	135.20
Butlers Medicinals	234.65
Total	**433.56**

2024 Abatements

Real Estate

Allen, Catherine & Caleb	349.00
Dionne, Aaron & Ashlee Morgan	180.08
Gallant, Richard & Sharon	55.84
Hines, Ronald & Debra	900.03
McAulay, Richard	75.38
McAulay, Richard & Baldwin, Anita	64.22
McGurren, Robert & Donna	1848.83
Spink, Shane C.	349.00
St. Pierre, Dennis Sr.	3760.82
St. Pierre, Dennis Sr.	3427.08
Stilley, Ronald O & Dianne E	502.56
The Hay Team LLC	6383.91
The Hay Team LLC	5744.75
Tarason, Russell J.	1268.96
Tarason, Russell J.	5,473.72
Total	**30,384.18**

2024 Supplements

Casco Bay Assets LLC	1,268.96
Hines, Ronald & Debra	4,103.19
McGurren, Robert & Donna	3,521.59
St. Pierre, Dennis Jr.	3,760.82
St. Pierre, Dennis Jr.	3,427.08
St. Pierre, Dennis Sr.	5,364.83
St. Pierre, Dennis Sr.	4,767.67
The Hay Team LLC	1,024.66
The Hay Team LLC	977.06
Whistling Duck LLC	5,473.72
Total	**33,689.58**



TOWN OF SOUTH BERWICK

SOUTH BERWICK, MAINE

FINANCIAL AUDIT REPORT

JUNE 30, 2024

TOWN OF SOUTH BERWICK
SOUTH BERWICK, MAINE
JUNE 30, 2024

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PETER J HALL CPA LLC

A Professional Limited Liability Company

439 Preble Street
South Portland, Maine 04106
TEL 207-415-0920 FAX 207-800-3451

Independent Auditors' Report

To the Town Council
Town of South Berwick
South Berwick, Maine

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Town of South Berwick, Maine (the Town) as of and for the year ended June 30, 2024 and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Town as of June 30, 2024, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that certain required supplementary information as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's response to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted Management's Discussion and Analysis (MD&A) that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Peter J Hall CPA LLC

PETER J HALL CPA LLC

South Portland, Maine
December 5, 2024

EXHIBIT I

TOWN OF SOUTH BERWICK
STATEMENT OF NET POSITION
JUNE 30, 2024

		Primary Government Governmental Activities
Assets		
Cash and Cash Equivalents	$	13,164,779
Investments		373,917
Taxes Receivable		11,180
Tax Liens Receivable		192,266
Accounts Receivable		295,556
Prepaid Expenses		106,571
Capital Assets, Not Being Depreciated		1,544,240
Capital Assets, Net of Accumulated Depreciation		14,502,623
Total Assets	$	30,191,132
Deferred Outflows of Resources		
Related to Pensions	$	469,565
Liabilities		
Accounts Payable	$	414,581
Accrued Expenses and Liabilities		138,277
Non-Current Liabilities		
Due Within One Year		987,147
Due in More Than One Year		6,826,404
Total Liabilities	$	8,366,409
Deferred Inflows of Resources		
Related to Pensions and Property Taxes	$	187,946
Net Position		
Net Investment in Capital Assets	$	9,326,754
Restricted For		
Permanent Funds, Nonspendable		5,500
Permanent Funds, Spendable		31,303
Special Revenue Fund - Recreation		458,443
Tax Increment Financing		2,131,794
Unrestricted		10,152,548
Total Net Position	$	22,106,342

The Notes to the Financial Statements are an Integral Part of this Statement.

EXHIBIT II

TOWN OF SOUTH BERWICK
STATEMENT OF ACTIVITIES
JUNE 30, 2024

Functions/Programs	Expenses	Program Revenues: Charges for Service and Restricted Investment Earnings	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Change in Net Position: Primary Government: Governmental Activities
Primary Government					
Goernmental Activities					
General Government	$ 3,104,374	278,853	-	-	(2,825,521)
Public Safety	2,531,363	58,475	-	-	(2,472,888)
Public Works and Sanitation	2,962,269	337,082	230,358	37,182	(2,357,647)
Public Health and Welfare	16,883	-	-	-	(16,883)
Culture and Recreation	496,804	179,371	-	-	(317,433)
Education	9,122,758	-	-	-	(9,122,758)
Interest on Long-Term Debt	194,976	-	-	-	(194,976)
Fixed Charges	409,288	-	-	-	(409,288)
Depreciation - Unallocated	380,750	-	-	-	(380,750)
Total Primary Government	$ 19,219,465	853,781	230,358	37,182	$ (18,098,144)
	General Revenues				
	Property and Other Taxes				$ 17,293,871
	Grants and Contributions Not Restricted to Special Programs				2,075,049
	Unrestricted Investment Earnings				350,284
	Miscellaneous Income				84,663
	Total General Revenues				$ 19,803,867
	Changes in Net Position				$ 1,705,723
	Net Position - July 1, 2023				$ 20,400,619
	Net Position - June 30, 2024				$ 22,106,342

The Notes to the Financial Statements are an Integral Part of this Statement.

EXHIBIT III

TOWN OF SOUTH BERWICK
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2024

	General Fund	FEMA Disaster Relief Fund	TIF Fund	Other Governmental Funds	Total Governmental Funds
Assets					
Cash and Cash Equivalents	$ 8,518,989	-	2,239,835	2,405,955	13,164,779
Investments	-	-	-	373,917	373,917
Taxes Receivable	11,180	-	-	-	11,180
Tax Liens Receivable	192,266	-	-	-	192,266
Accounts Receivable	295,556	-	-	-	295,556
Prepaid Items	106,571	-	-	-	106,571
Due From Other Funds	781,031	-	-	88,173	869,204
Total Assets	$ 9,905,593	-	2,239,835	2,868,045	15,013,473
Deferred Outflows of Resources	$ -	-		-	-
Total Assets and Deferred Outflows of Resources	$ 9,905,593	-	2,239,835	2,868,045	15,013,473
Liabilities, Deferred Inflows of Resources, and Fund Balance					
Liabilities					
Accounts Payable	$ 414,581	-	-	-	414,581
Accrued Expenses and Liabilities	81,868	-	-	-	81,868
Due to Other Funds	88,173	351,668	108,041	321,322	869,204
Total Liabilities	$ 584,622	351,668	108,041	321,322	1,365,653
Deferred Inflows of Resources -					
Unavailable Revenue - Property Taxes	$ 220,760	-	-	-	220,760
Fund Balance					
Nonspendable					
Permanent Funds - Nonspendable	$ -	-	-	5,500	5,500
Prepaid Items	106,571	-	-	-	106,571
Restricted					
Tax Increment Financing District	-	-	2,131,794	-	2,131,794
Special Revenue Fund - Recreation	-	-	-	458,443	458,443
Permanent Funds - Spendable	-	-	-	31,303	31,303
Committed					
Capital Projects and Reserves	-	-	-	1,787,795	1,787,795
Special Revenue Funds - Other	-	-	-	263,682	263,682
General Fund - Great Works Regional Land Trust	200,000	-	-	-	200,000
General Fund FY 2024/2025	900,000	-	-	-	900,000
Assigned					
Assigned for Town Hall Renovation Project	1,351,100	-	-	-	1,351,100
General Fund, Reserve for Encumbrances	83,134	-	-	-	83,134
Unassigned					
Special Revenue Fund Deficit	-	(351,668)	-	-	(351,668)
General Fund	6,459,406	-	-		6,459,406
Total Fund Balance	$ 9,100,211	(351,668)	2,131,794	2,546,723	13,427,060
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 9,905,593	-	2,239,835	2,868,045	15,013,473

The Notes to the Financial Statements are an Integral Part of this Statement.

EXHIBIT IV

TOWN OF SOUTH BERWICK
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO STATEMENT OF NET POSITION
JUNE 30, 2024

Total Fund Balance - Total Governmental Funds	$	13,427,060
Amounts Reported for Governmental Activities in the Statement of Net Position Are Different Because:		
Capital Assets Used in Governmental Activities Are Not Current Financial Resources and Therefore Are Not Reported in the Governmental Funds Balance Sheet.		16,046,863
Interest Payable on Long-Term Debt Does Not Require Current Financial Resources and Therefore Interest Payable Is Not Reported As a Liability in the Governmental Funds Balance Sheet.		(56,409)
Unavailable Property Tax Revenues Are Not Available to Pay For Current Period Expenditures and, Therefore, Are Deferred Inflows of Resources.		200,000
Long-Term Liabilities Are Not Due and Payable in the Current Period Therefore, They Are Not Reported in the Governmental Funds Balance Sheet.		
Due in One Year		(987,147)
Due in More Than One Year		(5,732,602)
Accrued Compensated Absence Pay		(253,628)
Net Pension Liability		(840,174)
Deferred Inflows and Deferred Outflows Relating to Defined Benefit Pension Plan		302,379
Net Position of Governmental Activities	$	22,106,342

The Notes to the Financial Statements are an Integral Part of this Statement.

EXHIBIT V

TOWN OF SOUTH BERWICK
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
JUNE 30, 2024

	General Fund	FEMA Disaster Relief Fund	TIF Fund	Other Governmental Funds	Total Governmental Funds
Revenues					
Property and Other Taxes	$ 15,975,338	-	1,238,533	-	17,213,871
Intergovernmental	1,980,972	193,877	-	167,740	2,342,589
Licenses, Permits and Fees	118,554	-	-	-	118,554
Charges for Services	384,964	-	-	119,604	504,568
Investment Income	350,284	-	80,542	150,117	580,943
Miscellaneous	69,358	25,000	-	8,516	102,874
Total Revenues	$ 18,879,470	218,877	1,319,075	445,977	20,863,399
Expenditures					
Current					
General Government	$ 2,598,967	-	295,703	111,888	3,006,558
Public Safety	2,322,443	-	-	-	2,322,443
Public Works and Sanitation	1,565,844	527,534	-	140,457	2,233,835
Public Health and Welfare	16,883	-	-	-	16,883
Culture and Recreation	371,030	-	-	22,520	393,550
Education	9,034,189	-	-	88,569	9,122,758
Debt Service	954,938	-	-	172,666	1,127,604
Fixed Charges	409,288	-	-	-	409,288
Capital Outlay	27,786	-	-	1,358,592	1,386,378
Total Expenditures	$ 17,301,368	527,534	295,703	1,894,692	20,019,297
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ 1,578,102	(308,657)	1,023,372	(1,448,715)	844,102
Other Financing Sources (Uses)					
Proceeds from Borrowing	$ -	-	-	578,303	578,303
Transfers In (Out)	(886,000)	-	(37,500)	923,500	-
Total Other Financing Sources (Uses)	$ (886,000)	-	(37,500)	1,501,803	578,303
Net Change in Fund Balance	$ 692,102	(308,657)	985,872	53,088	1,422,405
Fund Balance - July 1, 2023	8,408,109	(43,011)	1,145,922	2,493,635	12,004,655
Fund Balance - June 30, 2024	$ 9,100,211	(351,668)	2,131,794	2,546,723	13,427,060

The Notes to the Financial Statements are an Integral Part of this Statement.

EXHIBIT VI

TOWN OF SOUTH BERWICK
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
JUNE 30, 2024

Net Change in Fund Balance - Governmental Funds	$	1,422,405
Amounts Reported for Governmental Activities in the Statement of Activities Are Different Because:		
Governmental funds report capital outlays as expenditures, however in the statement of activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount of capital assets recorded in the current period.		854,004
Deprecation expense on capital assets is reported in the Statement of Activities, but does not require the use of current financial resources, and therefore is not reported as an expenditure in governmental funds.		(888,984)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of same consumes such resources. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.		354,194
Some property tax will not be collected for several months after the Town's fiscal year-end and are not considered current financial resources in the governmental funds. This amount is the net of these differences year-over-year.		80,000
Change in liability for accrued compensated absenses.		(40,109)
Timing differences between pension expense as reported in the statement of activities and pension expenditures as reported in the governmental funds.		(58,067)
Cost basis of capital assets disposed during the year.		(17,851)
Accrued interest expense is reported in the statement of activities, but does not require the use of current financial resources and is not reported as an expenditure in the governmental funds.		131
Change in Net Position of Governmental Activities	$	1,705,723

The Notes to the Financial Statements are an Integral Part of this Statement.

TOWN OF SOUTH BERWICK
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. – General Statement

The Town of South Berwick, Maine was incorporated in 1814 under the laws of the State of Maine and currently operates under a Town Manager-Council Form of Government.

The accounting and reporting policies of the Town relating to the funds and activities included in the accompanying financial statements conform to generally accepted accounting principles as applicable to state and local governments. Generally accepted accounting principles for local governments include those principles prescribed by the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants in the publication entitled *Audits of State and Local Governmental Units* and by the Financial Accounting Standards Board (when applicable). The more significant accounting policies of the Town are described below.

The Town follows the guidance found in Governmental Accounting Standards Board (GASB) Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*. Certain of the significant elements called for in that Statement include the following:

- A Management Discussion and Analysis (MD&A) section providing an analysis of the Town's overall financial position and results of operations. Management of the Town has elected to omit the MD&A as indicated in the Independent Auditor's Report.

- Financial statements prepared using full accrual accounting for all of the Town's activities.

- Reporting within the fund financial statements focusing on the major funds.

B. – Financial Reporting Entity

The Town's basic financial statements include the accounts of all Town of South Berwick operations. The criteria for including organizations as component units within the Town's reporting entity, as set forth in Section 2100 of GASB's *Codification of Governmental Accounting and Financial Reporting Standards*, include whether:

- The organization is legally separate (can sue and be sued in their own name).
- The Town holds the corporate powers of the organization.
- The Town appoints a voting majority of the organization's board.
- The Town is able to impose its will on the organization.
- The organization has the potential to impose a financial benefit/burden on the Town.
- There is fiscal dependency by the organization on the Town.

Based on the aforementioned criteria, the Town of South Berwick has no component units that are not included in this report.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. – Financial Statements – Government-Wide Statements

The Town's financial statements include both government-wide (reporting the Town as a whole) and fund financial statements (reporting the Town's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type. In the government-wide Statement of Net Position, both the governmental and business-type activities columns (a) are presented on a consolidated basis by column (b) and are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Town's net position is reported in three parts – net investment in capital assets; restricted net position; and unrestricted net position. The Town first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the gross and net cost of each of the Town's functions. The functions are also supported by general government revenues (property taxes, certain intergovernmental revenues, charges for services, etc.) The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function of a business-type activity. Operating grants include operating-specific and discretionary (whether operating or capital) grants while the capital grants column reflects capital-specific grants. The net costs (by function) are normally covered by general revenue (property taxes, intergovernmental revenues, interest income, etc.).

D. – Financial Statements – Fund Financial Statements

The financial transactions of the Town are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements. The following fund types are used by the Town.

Governmental Funds

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the Town:

General Fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. Included here are Tax Increment Financing funds, the FEMA Disaster Relief Fund, various smaller special revenue funds, as well as the Elizabeth Vaughan Fund, which is restricted by its settlor to be used to further recreational opportunities for the youth of South Berwick. Though established by bequest and administered with the objective of maintaining a balance of at least the initial bequest of $50,000, the entirety of this fund is expendable per settlor intent and thus it qualifies for presentation as a special revenue fund, and not as a permanent fund.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. – Financial Statements – Fund Financial Statements (Continued)

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by business-type/proprietary funds).

Permanent Funds are used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs, that is, for the benefit of the government or its citizens.

The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories. Non-major funds by category are summarized into a single column. GASB No. 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. The non-major funds are combined in a column in the fund financial statements.

E. – Measurement Focus/Basis of Accounting

Measurement focus refers to what is being measured; basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

The government-wide statements are reported using the economic resources measurement focus and the accrual basis of accounting. The economic resources measurement focus means all assets and liabilities (whether current or non-current) are included on the statement of net position and the operating statements present increases (revenues) and decreases (expenses) in net total assets. Under the accrual basis of accounting, revenues are recognized when earned. Expenses are recognized at the time the liability is incurred.

Governmental fund financial statements are reported using the current financial resources measurement focus and are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual, i.e., when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. A sixty-day availability period is used for property tax revenues, while a one-year availability period is used for all other governmental fund revenues.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences are recorded only when payment is due.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. – Budgetary Control

Formal budgetary accounting is employed as a management control for the general fund of the Town of South Berwick. The Town of South Berwick's policy is to adopt an annual budget for operations. The budget is presented on the modified accrual basis of accounting, which is consistent with generally accepted accounting principles.

The following procedures are followed in establishing budgetary data reflected in the financial statements:

1. Early in the second half of the last fiscal year the Town prepared a budget for this fiscal year beginning July 1. The operating budget includes proposed expenditures and the means of financing them.
2. A meeting of the inhabitants of the Town of South Berwick was then called for the purpose of adopting the proposed budget after public notice of the meeting was given.
3. The budget was adopted subsequent to passage by the inhabitants of the Town.

The Town does not adopt budgets for the Special Revenue Funds.

G. – Cash, Cash Equivalents, and Investments

The Town has defined cash and cash equivalents to include cash on hand, demand deposits, and cash with fiscal agent. Investments are recorded at fair market value.

H. – Accounts Receivable

Accounts Receivable at June 30, 2024, primarily consist of miscellaneous intergovernmental receivables. There is no allowance for doubtful accounts as the Town believes they are 100% collectible.

I. – Capital Assets

Capital assets purchased or acquired with an original cost of $5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Buildings and Improvements	15 – 40 Years
Land Improvements	25 Years
Vehicles	4 – 30 Years
Furniture, Fixtures and Equipment	7 – 40 Years

The Town of South Berwick has elected not to retroactively report their major general infrastructure assets.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

J. – Compensated Absences

Under the terms of personnel policies and union contracts, vacation, sick leave and compensation time are granted in varying amounts according to length of service. The Town of South Berwick recognizes accumulated unused vacation and sick annual leave compensation during the period in which the related liability is incurred. In compliance with the Town's personnel policies, the total for accrued compensated absence pay was $253,268 at June 30, 2024.

K. – Interfund Activity

Interfund activity is reported as loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers.

L. – Deferred Outflows and Inflows of Resources

Deferred Outflows of Resources - a consumption of net position by the government that is applicable to a future reporting period. It has a positive effect on net position, similar to assets.

Deferred Inflows of Resources - an acquisition of net position by the government that is applicable to a future reporting period. It has a negative effect on net position, similar to liabilities.

The GASB emphasizes in GASB No. 63 that deferred inflows and deferred outflows are not assets or liabilities and therefore should be separately categorized in the financial statements. The full accrual deferred outflows and inflows of resources listed at June 30, 2024 in Exhibit I respectively amounted to $469,565 (all related to pensions) and $187,946 (of which $20,760 related to property taxes and $167,186 related to pensions.) Per Exhibit III, the modified accrual deferred inflows of resources listed at June 30, 2024 amounted to $220,760 related to property taxes, and there was no modified accrual deferred outflow of resources at June 30, 2024.

M. – Equity Classifications

Government-Wide Statements
Net position represents the differences between assets and liabilities. Equity is classified as net assets and displayed in three components:

- Net investment in capital assets – consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

M. – Equity Classifications (Continued)

- Restricted net position – consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

- Unrestricted net position – all other net position that do not meet the definition of "restricted" or "net investment in capital assets."

Fund Financial Statements

Governmental fund equity is classified as fund balance. The Town's fund balances represent: **(1) Nonspendable Fund Balance,** resources that cannot be spent because of legal or contractual provisions that require they be maintained intact. (e.g., the principal of an endowment). **(2) Restricted Purposes,** which include balances that are legally restricted for specific purposes due to constraints that are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; **(3) Committed Purposes**, which include balances that can only be used for specific purposes pursuant to constraints imposed by formal action of the Town Council; **(4) Assigned Purposes**, which includes balances that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed. **(5) Unassigned Fund Balance,** net resources in excess of what is properly categorized in one of the four categories already described. A positive amount of unassigned fund balance will never be reported in a governmental fund other than the general fund, because GASB Statement 54 prohibits reporting resources in another fund unless they are at least assigned to the purpose of that fund. However, funds other than the general fund could report a negative amount of unassigned fund balance should the total of nonspendable, restricted and committed fund balance exceed the total net resources of the fund.

N. – Use of Estimates

Preparation of financial statements in conformity with GAAP requires the use of management's estimates and assumptions. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from those estimates.

NOTE 2 – CASH AND CASH EQUIVALENTS

The Town's deposits maybe subject to the following risks:

Custodial Credit Risk – Deposits – Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. The Town's policy is to invest in only financial institutions that are insured by the F.D.I.C. or additional insurance. The Town's bank balances are covered by the F.D.I.C. or by additional insurance purchased on behalf of the Town by the respective banking institutions or by collateral pledged in the form of federal debt instruments.

Interest Rate Risk – The Town does not currently have a deposit policy for interest rate risk.

NOTE 2 – CASH AND CASH EQUIVALENTS (CONTINUED)

Credit Risk – The Town does not have a formal policy regarding credit risk. Maine statutes authorized the Town to invest in obligations of the U.S. Treasury and U.S. agencies and certain bonds.

Concentration of Credit Risk –The Town does not have a policy for concentration of credit risk.

NOTE 3 – PROPERTY TAXES

The Town is responsible for assessing, collecting and distributing property taxes in accordance with enabling state legislation. The Town of South Berwick's property tax is levied on the assessed value listed as of the prior April 1st for all taxable real and personal property located in the Town. Assessed values are periodically established by the Assessor at 100% of assumed market value. The assessed value for the list of April 1, 2023, upon which the levy for the year ended June 30, 2024, was based amounted to $1,155,423,850. This assessed value was 102.9% of the 2024 State valuation of $1,122,850,000. The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay and amounted to $315,186 for the year ended June 30, 2024.

In the fund financial statements, property taxes are recognized in compliance with NCGA Interpretation – 3, *Revenue Recognition – Property Taxes* which states that such revenue is recorded when it becomes measurable and available. Available means due, or past due and receivable within the current period and collected no longer than 60 days after the close of the current period. In the government-wide financial statements, property taxes are recognized under the accrual method.

Tax liens are placed on real property within twelve months following the tax commitment date if taxes are delinquent. The Town has the authority to foreclose on property eighteen months after the filing of the lien if tax liens and associated costs remain unpaid.

The following summarizes the 2023-2024 levy:

Assessed Value	$1,155,423,850
Less: Homestead Exemption Reimbursement Value	(31,920,000)
BETE Exempt Reimbursement Value	(2,957,860)
Net Assessed Value	$1,120,545,990
Tax Rate (Per $1,000)	13.96
Commitment	$ 15,642,822
Supplemental Taxes Assessed	26,065
	$ 15,668,887
Less: Abatements	(30,384)
Collections	(15,515,149)
Receivable at Year End	$ 123,354
Collection Rate	99.21%

Property taxes were due on September 30, 2023, and March 31, 2024, with interest charged at a rate of 8% on delinquent accounts.

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2024, was as follows:

	Beginning Balance July 1	Additions/ Completions	Retirements/ Adjustments	Ending Balance June 30
Governmental Activities				
Capital Assets not being Depreciated				
Land	$ 1,539,240	$ 0	$ 0	$ 1,539,240
Artwork	5,000	0	0	5,000
Total Capital Assets not being Depreciated	$ 1,544,240	$ 0	$ 0	$ 1,544,240
Capital Assets, being Depreciated				
Buildings and Improvements	$ 10,950,621	$ 0	$ 0	$ 10,950,621
Land Improvements	148,026	0	0	148,026
Infrastructure	5,182,628	43,872	0	5,226,500
Vehicles	4,326,193	764,745	98,125	4,992,813
Right-to-Use Assets	0	22,801	0	22,801
Furniture, Fixtures and Equipment	2,730,880	22,586	0	2,753,466
Total Capital Assets, being Depreciated	$ 23,338,348	$ 854,004	$ 98,125	$ 24,094,227
Less Accumulated Depreciation for				
Buildings and Improvements	$ 3,916,717	$ 314,541	$ 0	$ 4,231,258
Land Improvements	135,434	2,798	0	138,232
Infrastructure	791,774	161,668	0	953,442
Vehicles	1,988,030	278,454	80,274	2,186,210
Right-to-Use Assets	0	2,533	0	2,533
Furniture, Fixtures and Equipment	1,950,939	128,990	0	2,079,929
Total Accumulated Depreciation	$ 8,782,894	$ 888,984	$ 80,274	$ 9,591,604
Total Capital Assets, being Depreciated, Net	$ 14,555,454	$ (34,980)	$ (17,851)	$ 14,502,623
Governmental Activities Capital Assets, Net	$ 16,099,694	$ (34,980)	$ (17,851)	$ 16,046,863

Depreciation expense has not been charged as a direct expense, other than $208,920 charged to Public Safety; $196,060 charged to Public Works; and $103,254 charged to Culture and Recreation.

NOTE 5 – LONG-TERM DEBT

At June 30, 2024, notes, leases and bonds payable consisted of the following individual issues.

Maine Municipal Bond Bank	Governmental Activities
Direct Placement Library Bond of 2008C, Interest Rates 2.075% to 5.575%, Annual Principal Payments of $31,579, Maturity in 2028.	$ 126,580
Direct Placement Capital Improvement Note 2010DE, Interest Rates of 2.124% - 5.124%, Annual Payments of $27,000 – $45,000, Maturity in 2030	286,000

NOTE 5 – LONG-TERM DEBT (CONTINUED)

Moors and Cabot

Library Construction Bond of 2012, Interest Rates 2% - 5%, Annual Payments of $100,000 Maturity in 2026.	200,000
Road Reconstruction Bond of 2016, Coupon Rate of 2%, Annual Payments of Principal of $400,000 Maturity in 2026, Effective Interest Rate of 1.49%, Issued at Premium of 102.95, Unamortized Premium of $9,209 Included in Balance at June 30, 2024.	1,209,209
Police Station Construction Bond of 2016, Coupon Rates Of 3% to 4%, Annual Payments of Principal of $140,000 to $265,000, Maturity in 2038, Issued at Premium of 102.80, Unamortized Premium of $68,276 Included in Balance at June 30, 2024.	3,318,276

Androsgoggin Bank

Direct Placement General Obligation Bond of 2021, Interest of 2.69%, Annual Payments of $29,979, Maturity October, 2030.	188,496
Direct Placement 2022 Municipal Lease Purchase for Fire Truck, Interest Rate of 3.69%, Annual Payments of $63,649, Maturity in October, 2033, Presented as Financed Purchase Given Transfer of Ownership Upon Inception of Lease.	524,223
Direct Placement 2022 Municipal Lease Purchase for Plow Truck, Interest Rate of 3.59%, Annual Payments of $15,929, Maturity in 2026, Presented As Financed Purchase Given Transfer of Ownership Upon Inception of Lease.	44,526
Direct Placement 2021 Municipal Lease Purchase for Public Works Truck, Interest Rate of 1.99%, Annual Payments of $25,343, Maturity in 2025, Presented as Financed Purchase Given Transfer of Ownership Upon Inception of Lease.	49,051
Direct Placement 2022 Municipal Lease Purchase for Tractor, Interest Rate of 3.59%, Annual Payments of $15,663, Maturity in 2026, Presented as Financed Purchase Given Transfer of Ownership Upon Inception of Lease.	43,804
Direct Placement 2023 Municipal Lease Purchase for Plow Truck, Interest Rate of 5.49%, Annual Payments of $34,880, Maturity in 2027, Presented as Financed Purchase Given Transfer of Ownership Upon Inception of Lease.	122,396
Direct Placement 2023 Municipal Lease Purchase for Lighting, Interest Rate of 5.50%, Annual Payments of $10,554, Maturity in 2031, Presented as Financed Purchase Given Transfer of Ownership Upon Inception of Lease.	59,813

NOTE 5 – LONG-TERM DEBT (CONTINUED)

Direct Placement 2023 Municipal Lease Purchase for Police Cruiser, Interest Rate of 6.07%, Annual Payments of $15,871, Maturity in 2027, Presented as Financed Purchase Given Transfer of Ownership Upon Inception of Lease.	54,899
Direct Placement 2023 Municipal Lease Purchase for Police Cruiser, Interest Rate of 6.07%, Annual Payments of $16,130, Maturity in 2027, Presented as Financed Purchase Given Transfer of Ownership Upon Inception of Lease.	55,794
Direct Placement 2024 Municipal Lease Purchase for Pickup Truck, Rate of 6.39%, Annual Payments of $15,599, Maturity in 2027, Presented as Financed Purchase Given Transfer of Ownership Upon Inception of Lease.	55,777
Direct Placement 2024 Municipal Lease Purchase for Two Plow Trucks, Interest Rate of 6.29%, Annual Payments of $59,551, Maturity in 2031, Presented as Financed Purchase Given Transfer of Ownership Upon Inception of Lease.	381,265
Total Notes, Financed Purchases and Bonds Payable	$6,720,109

Additionally, in 2024 the Town acquired the use of an electric vehicle by way of a lease agreement under which it paid via cash and trade-in a total $22,801 to the lessor thus securing for the Town the use of this vehicle for three years, at the end of which time it may exercise a purchase option for $29,883. As it is currently less than reasonably certain whether the Town will exercise this option, no lease liabilitly has been recorded for potential future payment.

In accordance with 30-A MRSA, Section 5702, as amended, the amount of long-term debt that can be incurred by the Municipality is limited by state statute. Total outstanding long-term obligations during a year can be no greater than 7.5%, with certain exceptions, of the state valuation of taxable property as of the beginning of the fiscal year. As of June 30, 2024, the amount of outstanding long-term debt was equal to 0.599% of property valuation for the year then ended.

Transactions for the year ended June 30, 2024 are summarized as follows:

Governmental Activities	Balance July 1	Issues or Additions	Payments or Expenditures	Balance June 30	Due Within One Year
General Obligation Bonds	$5,403,638	$ 0	$ 676,153	$4,727,485	$ 670,000
Direct Placement Notes and Bonds	1,670,665	578,303	256,344	1,992,624	317,147
Net Pension Liability (Asset)	735,755	104,419	0	840,174	0
Compensated Absences	213,159	40,109	0	253,268	0
Total Governmental Activities	$8,023,217	$ 722,831	$ 932,497	$7,813,551	$ 987,147

NOTE 5 – LONG-TERM DEBT (CONTINUED)

The annual aggregate maturities requiring cash outflow (disregarding amortization of bond premium of $77,485 described above) for each debt type for the years subsequent to June 30, 2024, are as follows:

General Obligation Bonds — Governmental Activities

Year Ending June 30	Principal	Interest	Total
2024/25	$ 670,000	$ 153,975	$ 823,975
2025/26	675,000	134,200	809,200
2026/27	580,000	116,600	696,600
2027/28	190,000	105,200	295,200
2028/29	195,000	85,800	280,800
2030/34	1,085,000	281,580	1,366,580
2035/39	1,255,000	106,455	1,361,455
Total	$ 4,650,000	$ 983,810	$ 5,633,810

Direct Placement Notes, Bonds and Financed Purchases — Governmental Activities

Year Ending June 30	Principal	Interest	Total
2024/25	$ 317,147	$ 74,511	$ 391,658
2025/26	311,046	78,271	389,317
2026/27	297,800	64,481	362,281
2027/28	280,220	50,697	330,917
2028/29	177,268	35,380	212,648
2030/34	609,143	63,215	672,358
Total	$ 1,992,624	$ 366,555	$ 2,359,179

NOTE 6 – RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the Town carries commercial insurance. There have been no significant reductions in insurance coverages during the fiscal year and no significant settlements that exceeded insurance coverage.

NOTE 7 – OVERLAPPING DEBT

The Town's proportionate share of Maine School Administrative District No. 35's locally-funded debt is not recorded in the financial statements of the Town of South Berwick. At June 30, 2023, the most recent data available, the Town's share was 42.28% (or $744,395) of the District's outstanding locally-funded debt of $1,760,631.

NOTE 8 – INVESTMENTS

At June 30, 2024, the Town's investment balances were as follows:

	Fair Value	Less Than One Year	1-5 Years	More Than 5 Years
Cash and Cash Equivalents	$ 13,507	$ 13,507	$ 0	$ 0
U.S. Government Debt	17,828	17,828	0	0
Mutual Funds	342,582	342,582	0	0
Total Investments	$ 373,917	$ 373,917	$ 0	$ 0

The Town categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles, based on inputs used in making such measurements. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. All of the Town's investments above are measured at fair value on a recurring basis using Level 1 inputs.

NOTE 9 – FUND BALANCE APPROPRIATIONS

The Townspeople and Council voted an appropriation of general fund balance in the amount of $850,000 for purposes of capital improvements and other uses, per Town Meeting on May 16, 2023, which is reflected as the excess of budgeted expenditures over budgeted revenues as per Schedule I.

NOTE 10 – RETIREMENT PLANS

The Town of South Berwick provides retirement pension plans for its employees through a deferred compensation plan and a defined benefit pension plan.

I. Deferred Compensation Plan – ICMA-RC

A. Description of the Plan

The government offers its employees a deferred compensation plan through ICMA Retirement Corporation, Public Employees Benefit Services Corporation (PEBSCO) and the Variable Annuity Life Insurance Company (VALIC), created in accordance with Internal Revenue Code Section 457. The plans, available to all government employees, permit them to defer a portion of their salary until future years. Participation in the plans is optional.

The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the government subject only to the claims of the government's general creditors. Participants' rights under the plan are equal to those of general creditors of the government in an amount equal to the fair market value of the deferred account for each participant.

It is the opinion of the government's legal counsel that the government has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor. The government believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

As indicated above, the Town offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457.

B. Funding Policy

Investments are managed by the plan's trustee under one of three investment options, or a combination thereof. The choice of the investment options is made by the participants. The Town matches the employees' contributions of up to 6.5% of total wages. The total employer contribution was $14,156 for the year ending June 30, 2024.

II. Defined Benefit Pension Plan - Maine Public Employees Retirement System (MEPERS)

A. Plan Description

Qualifying personnel of the Town participate in the Maine Public Employees Retirement System. The plan is a multiple employer, cost-sharing pension plan. The Town of South Berwick has been enrolled in the MEPERS system since July 1, 1996. It is part of the COLA program within the MEPERS system plan. The Town participates in the Regular and Special Plan options.

NOTE 10 – RETIREMENT PLANS (CONTINUED)

II. Defined Benefit Pension Plan - Maine Public Employees Retirement System (MEPERS)

B. Funding Policy

The Town of South Berwick makes available to all full-time employees the option to participate in the Maine Public Employees Retirement System (MEPERS), Plan AC and 1C, as an alternate retirement plan. The employee shall pay, through payroll deduction(s), his/her required contribution determined by MEPERS. The Town shall pay its required contribution determined by MEPERS. This benefit shall be offered to eligible employees on the date of hire as well as at certain other dates per stated policy.

C. Pension Benefits

Benefit terms are established in Maine Statute. The System's retirement programs provide defined retirement benefits based on member's average final compensation and service credit earned as of retirement. Vesting (i.e., eligibility of benefits upon reaching qualification) occurs upon the earning of 20-25 years of service credit for Town employees. Normal retirement age of PLD members is age 60 or 65. The normal retirement age is determined by whether a member had met certain creditable service requirements on specific dates, as established by statute.

The monthly benefit of members who retire before normal retirement age by virtue of having at least 25 years of service credit is reduced by a statutorily prescribed factor for each year of age that a member is below her/his normal retirement age at retirement. The System also provides disability and death benefits which are established by statute for State employee and teacher members. Upon termination of membership, members' accumulated employee contributions are refundable with interest, credited in accordance with statute. Withdrawal of accumulated contributions results in forfeiture of all benefits and membership rights. The annual interest credited to member's accounts is set by the System's Board of Trustees.

D. Member and Employer Contributions

Retirement benefits are funded by contributions from members and employers and by earnings on investments. Disability and death benefits are funded by employer normal cost contributions and by investment earnings. Member and employer contribution rates are each a percentage of applicable member compensation. Member contribution rates are defined by law or Board rule and depend on the terms of the plan under which a member is covered. Employer contributions rates are determined through actuarial valuations. For the year ended June 30, 2024, the member contribution rate was 7.9%, while the Town's blended contribution r was 11.28%.

E. Revenue Recognition

Employer contributions to the System are recognized as additions in the period when they become due pursuant to formal commitments or statutory requirements. Investment income is recognized when earned and investment expenses are recorded when incurred.

NOTE 10 – RETIREMENT PLANS (CONTINUED)

II. Defined Benefit Pension Plan - Maine Public Employees Retirement System (MEPERS)

F. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2024, the Town reported a net pension liability of $840,174. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension asset was determined by actuarial valuation as of that date. The Town proportion of the net pension asset was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating members. At the June 30, 2023 measurement date, the Town proportion was 0.263299%, while at the June 30, 2022 measurement date it was 0.27677%. For the fiscal year ended June 30, 2024, the Town recognized pension expense of $359,371.

At June 30, 2024, the reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources are as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between Expected and Actual Experience	$ 155,979	$ 0
Changes in Assumptions	0	0
Net Difference between Projected and Actual Earnings on Pension Plan Investments	0	142,573
Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions.	14,326	24,613
Town Contributions Subsequent to the Measurement Date	299,260	0
Total	$ 469,565	$ 167,186

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

For the Year Ended June 30,	Amount
2025	$ 290,940
2026	(139,797)
2027	144,608
2025	6,628
Total	$ 302,379

NOTE 10 – RETIREMENT PLANS (CONTINUED)

II. Defined Benefit Pension Plan - Maine Public Employees Retirement System (MEPERS)

G. Actuarial Assumptions

The total pension liability in the June 30, 2023 actuarial valuation was determined using the following actuarial assumptions applied to all periods included in the measurement:

- **Salary Increases and Inflation** 2.75% to 11.48%
- **Investment Rate of Return** 6.50%
- **Cost of Living Benefit Increases** 1.91%

For the Town employees, the mortality rate is based on the RPEC_2020 model from the 2010 Public Plan General Benefits – Weighted Healthy Retiree Mortality Table. The long-term expected rate of return on pension plan investments were determined using a building-block method in which best-estimate ranges of expected future real rates or return (expected returns, net of pension plan investment expense and inflation) are developed for each major class of assets. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of the June 30, 2023 valuation are summarized in the following table:

	Target Allocation	Long-Term Expected Real Rate of Return
Public Equities	30%	6.0%
US Government	7.5%	2.6%
Private Equity	15%	7.6%
Real Assets:		
Real Estate	10%	5.2%
Infrastructure	10%	5.3%
Natural Resources	5%	5.0%
Traditional Credit	7.5%	3.2%
Alternative Credit	5%	7.4%
Diversifiers	10%	5.0%
	100%	

H. *Discount Rate*

The discount rate used to measure the total pension liability was 6.50%. The projection of cash flows used to determine the discount rate assumed that plan member contribution will be made the current contribution rate and that employer and non-employer entity contributions will be made at contractually required rates, actuarially determined. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

NOTE 10 – RETIREMENT PLANS (CONTINUED)

II. Defined Benefit Pension Plan - Maine Public Employees Retirement System (MEPERS)

I. Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the Town's proportionate share of the net pension liability (asset) calculated using the discount rate of 6.50%, as well as what the Town proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (5.50%) or 1 percentage point higher (7.50%) than the current rate:

	1% Decrease (5.50%)	Current Discount Rate (6.50%)	1% Increase (7.50%)
Proportionate Share of the Net Pension Liability	$2,302,138	$840,174	$(365,827)

J. Pension Plan Financial and Actuarial Information

Additional financial information and actuarial information can be found in the Maine PERS 2023 Comprehensive Annual Financial Report available online at www.mainepers.org or by contacting the System at (207) 512-3100.

NOTE 11 – GOVERNMENTAL FUND BALANCES

The Town of South Berwick townspeople have the responsibility for committing fund balance amounts and likewise would be required to modify or rescind those commitments. Assignments of fund balance may be made at the recommendation of management and approved by Town Council. When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, then unrestricted resources as they are needed. When committed, assigned, and unassigned resources are available for use, it is the Town's policy to use committed or assigned resources first, then unassigned resources as they are needed. The General Fund unassigned fund balance total of $6,459,406 represents fund balance that has not been assigned to other funds and that has not been restricted, committed or assigned to specific purposes within the General Fund.

The Town adopted a formal Fund Balance Policy on December 14, 2010. In its policy the Town recognizes the importance of maintaining an appropriate level of Undesignated Fund Balance. The Town establishes goals regarding the Undesignated Fund Balance of the General Fund for the Town. The level of fund balance that the Town strives to maintain as undesignated is an amount equal to (i) 10% of the Town's General Fund Budget *plus* (ii) an amount equal to one (1) month operating expenses from the then current operating budget. Once the Town achieves its goal of an appropriate level of Undesignated Fund Balance, any excess funds may be utilized for other municipal fiscal purposes, including, without limitation, additional capital improvement needs or tax rate stabilization or reduction purposes that will among other things, (a) reduce the need to incur long-term debt and (b) avoid creating an operating funding gap in subsequent fiscal years. The Town is in compliance with its fund balance policy as of June 30, 2024.

As per Exhibit III, a summary of the nature and purpose of these reserves by fund type at June 30, 2024 follows.

NOTE 11 – GOVERNMENTAL FUND BALANCES (CONTINUED)

Permanent Funds	Nonpendable	Expendable	Total
Florence Wentworth Trust	$ 2,500	$ 17,258	$ 19,758
Library Trust Funds and Other	3,000	14,045	17,045
Total	$ 5,500	$ 31,303	$ 36,803

Restricted	
Tax Incremental Financing	$ 2,131,794
Elizabeth Vaughan Fund	$ 458,443
Committed	
Roads CIP	$ 746,083
Municipal Facility	212,508
Compensated Absences	260,726
Ambulance Services	93,913
Office Equipment	83,649
Library Building Reserve	46,530
Recreation Fields/Facilities	34,475
Public Safety Equipment	80,889
Police Education	36,270
LED Street Light Upgrade	20,515
Transfer Station	47,584
Transfer Station – Professional Services	17,381
Pedestrian Safety	14,722
Assessing - Revaluation	3,652
Fire Equipment Reserve	20,216
Highway Equipment	33,014
EMA Disaster Necessities	2,609
Professional Services	14,346
Sidewalks	6,603
Roads Special Projects	6,306
Recycling	4,641
Record Retention	1,163
Total	$ 1,787,795
General Fund	
Appropriated for FY 2024/2025	$ 900,000
Great Works Regional Land Trust	200,000
Total	$ 1,100,000
Special Revenue Funds	
Recreation and Other	$ 235,914
Avesta Parking Lot	27,768
Total	$ 263,682

NOTE 11– GOVERNMENTAL FUND BALANCES (CONTINUED)

General Fund - Assigned	
Town Hall Renovation Project	$ 1,351,100
Reserve for Encumbrances	83,134
Total	$ 1,434,234
General Fund – Nonspendable	
Prepaid Items	$ 106,571
Unassigned	
FEMA Fund Deficit	$ (351,668)
General Fund - Undesignated	6,459,406
Total	$ 6,107,738

NOTE 12 – INTERFUND ACTIVITY

Interfund balances at June 30, 2024, consisted of the following:

Due To	
General Fund	$ 781,031
Special Revenue Funds	88,173
Total	$ 869,204
Due From	
Capital Projects Funds	$ 265,115
FEMA Fund	351,668
TIF Fund	108,041
Permanent Funds	56,207
General Fund	88,173
Total	$ 869,204

These balances resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

Interfund transfers for the year ended June 30, 2024, consisted of the following:

Transfer To	
Capital Projects and Reserve Funds	$ 970,371
Transfer From	
General Fund	$ 886,000
TIF Fund	37,500
Special Revenue Funds	37,182
Permanent Funds	9,689
Total	$ 970,371

NOTE 12 – INTERFUND ACTIVITY (CONTINUED)

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, and (2) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

NOTE 13 – COMMITMENTS AND CONTINGENCIES

At any point in time there may be various claims pending against the Town of South Berwick which arise in the normal course of the Town's activities. It is extremely difficult to assess the extent or probability of the Town's liability, if any, arising from any such claims at the present time. However, any such liability, should it exist, is not believed to be material to the financial statements as a whole. The Town also participates in certain federal and state assisted grant programs. These programs are subject to program compliance audits by the grantors or their representatives. Any liability for reimbursement which may arise as the result of these audits is not expected to be material.

Maine Energy Recovery Company

The Town of South Berwick became a participating municipality under two separate waste handling agreements signed with the Maine Energy Recovery Company, Limited Partnership (MERC), whose purpose is carrying out a solid waste disposal program. Each participating municipality is obligated to the extent provided in the agreements to deliver all of its acceptable waste to MERC and to pay a tipping fee per ton of waste. The collective term of the agreements began on July 1, 2004 and expires on June 30, 2025. Subsequently, Maine Energy Recovery Company was dissolved and a new waste handling agreement between the Town and Pine Tree Waste and Casella Waste Systems was signed. The term of the agreement is from January 1, 2013 through June 30, 2025. For the calendar year 2016 base tipping fee was $73.50 per ton. Thereafter, the net tipping fee shall be increased by $1 each January 1st.

NOTE 14 – TAX INCREMENT FINANCING

The Town has designated a TIF (Tax Increment Financing) District on Punkin Town Road and the Central Maine Power Corridor. Taxes assessed and collected on these properties are set aside to be used for specific development projects approved by the State. During the fiscal year ended June 30, 2020 the Town undertook a substantial road relocation and construction project within the District, which has since been completed. Additional projects being financed with this fund include new traffic lights and a related traffic study as well as a Downtown Revitalization project. Currently there are no Credit Enhancement Agreements outstanding with respect to this TIF. The unexpended balance in this fund at June 30, 2024 amounted to $1,570,927 and is available for further work on the projects described above and similar initiatives.

NOTE 14 – TAX INCREMENT FINANCING (CONTINUED)

Effective July 1, 2023 the Town has established a second Transit-Oriented TIF District. Under this plan, the Town captures 100% of property tax generated on the incremental assessed value of properties within this District's boundaries, for use on a variety of planned infrastructure and related projects and initiatives, including an anticipated Downtown Revitalization project. This District provides for the creation of Credit Enhancement Agreements ("CEAs") if deemed necessary and appropriate to further the District's objectives, along with direct outlays towards its various projects. At June 30, 2024 no CEAs were in effect. The balance in this fund was $560,867 at June 30, 2024.

NOTE 15 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. - Budgetary Accounting

The Town of South Berwick utilizes a formal budgetary accounting system to control revenues and expenditures accounted for in the General Fund. This budget is established by the Town Council and must be approved at the Annual Town Meeting.

B. - Excess of Expenditures over Appropriations and Deficit Balances

For the year ended June 30, 2024, the Town's expenditures did not exceed appropriations in total. Additionally, Schedule I indicates no overdrafts using the Town's budgetary basis of accounting, which differs from generally accepting accounting principles only in so far as appropriations encumbered as of the end of each year are included as budgetary outflows.

Generally accepted accounting principles require disclosure of individual funds that have deficit balances at year-end. At June 30, 2024 the Town carried one deficit fund balance, corresponding to a deficit in its FEMA Disaster Relief Fund established in response to certain storm damage sustained in the last two fiscal years. This fund was in a deficit position at June 30, 2024 of $351,668. It is anticipated that this deficit will be restored in the coming years upon receipt of FEMA disaster awards; however, in the interest of conservatism, no such revenues have yet to be accrued due to the uncertainty of the timing and amounts around same.

NOTE 16 – RETIREMENT HEALTH SAVINGS PLAN

In association with the Town's pension plans, it also offers a defined contribution retirement health savings plan under IRC Section 401(h). Under this plan, the Town makes employer contributions on behalf of participating full-time employees to accounts managed by a third-party administrator and a trustee, pursuant to a pre-determined contribution schedule based on employee longevity and accrued sick leave balances. Upon retirement, participants may then utilize these monies for qualified medical expenses incurred during retirement. Contributions are invested and managed by MissionSquare Retirement and VantageTrust Company LLC, and amounted to $17,280 for the year ended June 30, 2024. During the year ended June 30, 2024 the Town discovered and corected certain funding errors that had occurred in prior years, with no material adverse effect to the Town.

NOTE 17 – DATE OF MANAGEMENT'S REVIEW AND SUBSEQUENT EVENTS

Management has evaluated subsequent events through December 5, 2024, the date on which the financial statements were available to be issued.

On November 5, 2024 the Town's residents voted to appropriate a total of $7,351,100 for pursoses of its Town Hall Renovation Project. Of this amount, the voters authorized bond issuances of up to $6,000,000 with anticipated terms including a maturity of thirty years and estimated annual interest rate of 4.4%, with the remaining project cost of $1,351,100 being appropriated from the Town's undesignated (unassigned) general fund balance. In light of this action having been taken after June 30, 2024, the accompanying governmental funds balance sheet at Exhibit III presents this fund balance appropriation as an assignment of fund balance rather than as a commitment of fund balance.

SCHEDULE I

TOWN OF SOUTH BERWICK
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND - BUDGETARY BASIS
JUNE 30, 2024

	Budgeted Amounts - Original	Budgeted Amounts - Final	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues				
Property and Other Taxes	$ 15,867,223	15,867,223	15,975,338	108,115
Intergovernmental	1,842,434	1,842,434	1,980,972	138,538
Licenses, Permits and Fees	87,100	87,100	118,554	31,454
Charges for Services	285,300	285,300	384,964	99,664
Investment Income	50,000	50,000	350,284	300,284
Miscellaneous	40,600	40,600	69,358	28,758
Total Revenues	$ 18,172,657	18,172,657	18,879,470	706,813
Expenditures				
Current				
General Government	$ 3,110,514	3,110,514	2,578,542	531,972
Public Safety	2,379,776	2,379,776	2,324,622	55,154
Public Works and Sanitation	1,773,366	1,773,366	1,634,237	139,129
Public Health and Welfare	59,700	59,700	16,883	42,817
Culture and Recreation	378,472	378,472	372,384	6,088
Education	9,041,728	9,041,728	9,034,189	7,539
Debt Service	956,027	956,027	954,938	1,089
Fixed Charges	409,288	409,288	409,288	-
Capital Outlay	27,786	27,786	27,786	-
Total Expenditures	$ 18,136,657	18,136,657	17,352,869	783,788
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ 36,000	36,000	1,526,601	1,490,601
Other Financing Sources (Uses)				
Proceeds from Borrowing	$ -		-	-
Transfers In (Out)	(886,000)	(886,000)	(886,000)	-
Total Other Financing Sources (Uses)	$ (886,000)	(886,000)	(886,000)	-
Net Change in Budgetary Fund Balance	$ (850,000)	(850,000)	640,601	1,490,601
Reconciliation to GAAP Basis				
Change in Encumbrances			51,501	
Net Change in Fund Balance - GAAP Basis			692,102	
Fund Balance - July 1, 2023			8,408,109	
Fund Balance - June 30, 2024	$		9,100,211	

See Auditors' Report and Notes to the Financial Statements.

SCHEDULE II

TOWN OF SOUTH BERWICK
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE TOWN'S PROPORTIONATE SHARE
OF NET PENSION LIABILITY
JUNE 30, 2024

	6/30/24	6/30/23	6/30/22	6/30/21	6/30/20	6/30/19
Town's Proportion of Net Pension Liability	0.263299%	0.27677%	0.261389%	0.25337%	0.271284%	0.303054%
Town's Proportionate Share of the Net Pension Liability (Asset)	$ 840,174	$ 735,755	$ (84,000)	$ 1,006,672	$ 829,216	$ 829,393
Town's Covered Payroll	$ 2,049,279	$ 1,774,509	$ 1,385,655	$ 1,247,722	$ 1,279,665	$ 1,334,049
Town's Proportionate Share of the Net Pension Liability as a Percentage of Its Covered Payroll	40.99%	41.46%	(6.06%)	80.68%	64.80%	62.17%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	92.34%	93.26%	100.95%	88.35%	90.62%	91.14%

Amounts presented for each fiscal year were determined as of June 30. The data above was determined by the actuarial valuation date which was one year prior to the audit report date. Retroactive information is not required to be presented. A full 10 year schedule will be displayed as it becomes available.

See Auditors' Report and Notes to the Financial Statements.

TOWN OF SOUTH BERWICK
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE TOWN'S PROPORTIONATE SHARE
OF NET PENSION LIABILITY
JUNE 30, 2024

	6/30/18	6/30/17	6/30/16	6/30/15
Town's Proportion of Net Pension Liability	0.285029%	0.282892%	0.329079%	0.337451%
Town's Proportionate Share of the Net Pension Liability	$1,167,014	$1,503,902	$ 1,049,916	$ 519,274
Town's Covered Payroll	$1,370,769	$1,322,674	$ 1,271,835	$ 1,281,487
Town's Proportionate Share of the Net Pension Liability as a Percentage of Its Covered Payroll	85.14%	113.70%	82.55%	40.05%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	86.43%	81.61%	88.27%	94.10%

Amounts presented for each fiscal year were determined as of June 30. The data above was determined by the actuarial valuation date which was one year prior to the audit report date. Retroactive information is not required to be presented. A full 10 year schedule will be displayed as it becomes available.

See Auditors' Report and Notes to the Financial Statements.

SCHEDULE III

TOWN OF SOUTH BERWICK
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE TOWN PENSION CONTRIBUTIONS
JUNE 30, 2024

	6/30/24	6/30/23	6/30/22	6/30/21	6/30/20	6/30/19	6/30/18	6/30/17
Contractually Required Contribution	$ 299,260	$ 240,342	$ 214,602	$ 178,294	$ 161,792	$ 168,156	$ 167,398	$ 151,999
Actual Contribution	(299,260)	(240,342)	(214,602)	(178,294)	(161,792)	(168,156)	(167,398)	(151,999)
Contribution Deficiency (Excess)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Covered Payroll	$2,652,646	$2,049,279	$1,774,509	$1,385,655	$ 1,247,722	$ 1,279,665	$ 1,334,049	$1,370,769
Contributions as a Percentage of Covered Payroll	11.28%	11.73%	12.09%	12.87%	12.97%	13.14%	12.55%	11.09%

Amounts presented for each fiscal year were determined as of June 30. The data above was determined for the Town's fiscal years indicated, which differs from the reporting timeframes used in Schedule I. Retroactive information is not required to be presented. A full 10 year schedule will be displayed as it becomes available.

See Auditors' Report and Notes to the Financial Statements.

TOWN OF SOUTH BERWICK
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE TOWN PENSION CONTRIBUTIONS
JUNE 30, 2024

	6/30/16	6/30/15
Contractually Required Contribution	$146,666	$ 134,516
Actual Contribution	(146,666)	(134,516)
Contribution Deficiency (Excess)	$ 0	$ 0
Covered Payroll	$1,322,674	$ 1,271,835
Contributions as a Percentage of Covered Payroll	11.09%	10.57%

Amounts presented for each fiscal year were determined as of June 30. The data above was determined for the Town's fiscal years indicated, which differs from the reporting timeframes used in Schedule I. Retroactive information is not required to be presented. A full 10 year schedule will be displayed as it becomes available.

Notes to the RSI:

Significant Changes in Benefit Terms: None
Significant Changes in Assumptions: None

See Auditors' Report and Notes to the Financial Statements.

Annual Town Meeting

MAY 20, 2025

Meeting Begins at 6:00 p.m.
Central School Gym
197 Main Street South Berwick, ME 03908

The Fiscal Year 2026

Expense Budget, Revenue Budget and the
Annual Town Meeting Warrant are
available at the Town Hall, on the
Town Website, or upon request.



Photograph by: Dawn Moreau

TOWN MEETING
Tuesday, May 20, 2025 6:00 p.m.
Central School Gym- 197 Main Street

COMMUNITY PHONE NUMBERS

Emergency
Dial: 911

DEPARTMENTS

Assessing Department	384-3010
Assistant Town Manager	384-3007
Code Enforcement/Planning Department	384-3011
Executive Assistant	384-3017
Fire Department (Business Line)	384-2731
General Assistance	384-3040
Human Resources	384-3036
Police Department (Business Line)	384-2254
Public Library	384-3308
Public Works	384-3307
Recreation Department	384-3306
Senior Activities/Community Building	384-3310
Tax Collector (Property)	384-3036
Town Clerk	384-3001
Town Hall (Main Line)	384-3300
Town Office Fax	384-3303
Town Manager	384-3015
Transfer Station	384-3309

OTHER TOWN SERVICES

Food Pantry	384-4324
Post Office	384-2780
Powderhouse Hill	384-5858
Rescue (business line)	384-2300
Sewer District Office	384-2760
Sewer Treatment Plant	384-0091
Water District Office	384-2257

STATE OF MAINE

Senator, Susan Collins	283-1101
Senator, Angus King	883-1588
State Rep, Tiffany Roberts	210-3287
State Rep, Michelle Meyer	438-9197
State Senator, Mark Lawrence	475-4975

Prepared by: Dawn Moreau

Printed by: Xpress Copy of Portland, ME

TOWN OPERATING HOURS

TOWN HALL
180 Main Street

Town Clerk's Office
Registrations & Licensing
Monday, Tuesday, Wednesday 9am - 5pm
Thursday 9am - 6pm
Closed Friday

Town Manager
Assistant Town Manager
Assessing Office
Code Enforcement
Planning/Economic Development
Property Tax Collector/Finance
General Assistance
Monday - Thursday 8am - 4pm
Friday 9am - Noon (by appointment)

PUBLIC LIBRARY
27 Young Street
Tuesday 10am - 7pm
Wednesday 10am - 7pm
Thursday 10am - 6pm
Friday Noon - 6pm
Saturday 9am - 3pm
Sunday & Monday Closed

COMMUNITY CENTER
70 Norton Street
Recreation Department & Senior Center
Monday - Thursday 9am - 4pm

TRANSFER STATION
111 Agamenticus Road
Wednesday 7am - 6pm
Saturday 7am - 6pm
Sunday 7am - Noon

Municipal
www.southberwickmaine.org
MSAD#35 (All Schools)
www.rsu35.org
Rescue
www.yorkambulance.com